







*ENGLAND'S WEALTH IRELAND'S  
POVERTY*



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# IRELAND'S POVERTY

BY  
THOMAS LOUGH, M.P.

*WITH NINE DIAGRAMS*

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## PREFACE.

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It may be thought that the present is not an opportune time to issue a book upon the Irish question. The subject is supposed, for the moment, to have sunk somewhat into the background. I do not think that this opinion will prove to be correct, but it can only exist with regard to grievances which have been discussed. In Ireland, as in other places, a claim irresistible in its urgency may arise at any moment, and, if such a claim should prove easy to understand and to deal with, there is nothing in the state of public business to prevent its being considered.

An issue of this nature has been raised since the last Parliament was dissolved, in the facts which have been disclosed with regard to the taxation of Ireland. Since 1801 the resources of English statesmanship have been strained by the difficulty of adjusting the burden of taxation between two communities, one of which has increased in wealth and in



numbers so rapidly as the British, and the other of which has diminished in these respects so rapidly as the Irish. But in recent years the extraordinary growth of expenditure has rendered this question so urgent that it is certain that Parliament will be compelled to deal with it quickly.

Why should it not be taken in hand at once? The most prominent British question is a proposed amendment of the Education Laws. The spirit in which the English are addressing themselves to that question illustrates the magnitude of this Irish difficulty. The Prime Minister is understood to have said that A RATE OF THREEPENCE IN THE POUND should be sufficient for all the purposes of National Education in England. But in Ireland there exists A RATE OF OVER THREE SHILLINGS IN THE POUND, and this not for education, but for a light railway which is ill-constructed, uncomfortable, even dangerous. Heavy as this burden is, it is only one example of the whole financial system which has grown up unnoticed during recent years.

There will be no disposition to evade inquiry into a situation so grave. On the contrary, there will be anxiety to know how such evils could have arisen, and to what extent they may explain the impoverishment, the discontent, and the depopulation of Ireland.

In the following pages it has been my effort to

discuss these questions in as short a space as possible, without introducing any spirit of party controversy, and to make some suggestions as to the direction along which any effective reform must proceed.

THOMAS LOUGH.

29, HYDE PARK GATE, LONDON, S.W.

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## CHAPTER I.

### INTRODUCTORY.

AMONG the many strange phenomena of the General Election of 1895 nothing is so remarkable as the contrast between the results in Great Britain on the one hand and in Ireland on the other. In every part of Great Britain the Unionists made extraordinary gains. Out of one hundred and ninety seats in eighteen Southern and Metropolitan Counties they carried one hundred and seventy against twenty retained by their opponents. Almost every borough throughout the Kingdom followed the example set by London, and it would seem as if all the great cities had definitely cast in their lot with the Conservative Party. Such strongholds of Radicalism as Bradford and Newcastle declined to return a single Liberal. In Scotland the influence of the wave of opinion was felt almost as strongly, thirty-three Unionists being returned against twenty-two in the previous election while, notwithstanding the efforts of the Liberal Government on behalf of the Welsh people, the Conservative minority in the Principality rose from three to ten. The close of the fight placed a Conservative Government in



power by a majority over their opponents of two hundred and fourteen British seats.

If there were even one unobserved channel of sympathy from Great Britain which could influence public opinion in the smaller island on her Western shores, undoubtedly it would have made itself evident on this occasion. But there is none, and the result of the election in Ireland was that the great Home Rule majority of the previous Parliament came back stronger than before and the Conservatives, who had previously held twenty-three seats, were able to retain only twenty-one, so that the British majority of Unionists was pulled down to one hundred and fifty-two. This result is the more remarkable because the contest on behalf of the Nationalist Cause took place under the most gloomy auspices. There was no united appeal to the country as in the days of Parnell. The once solid army was divided into three sections, not so much because of differences of principle, as because the rival leaders could not work with one another. Little remained to show to the constituencies for the great exertions of the late Parliament. Home Rule seemed as far off as ever. Beyond a favourable report from a Committee nothing had been done to advance the settlement of the Land question or the Evicted Tenants grievances. Even the Education Question upon which, it had so often been said, that all parties were agreed, had not been advanced one step.

towards solution. All this made not the slightest difference to the people. Ireland registered her opinion at the polls in favour of a separate system of domestic government by 357,912 votes against 151,094 votes recorded for the existing institutions. This is the fifth occasion during fifteen years upon which the same result has been declared, and any fair-minded person must admit that, within constitutional limits, no demand can be stronger or more emphatic than that which has now once more been registered.

This persistency of the sister Island is highly perplexing to the British. Although through long training their minds are admirably calculated to understand political problems, especially those which are expressed in a quiet and constitutional form, they feel that this is a mystery which they cannot fathom. Ten years have passed out of the twenty of firm government which Lord Salisbury demanded in 1885, yet no ideal which the Irish people had then formed has been altered or weakened. Such firmness at elections is felt to be more difficult to deal with than the rebellious movements of past times. If, then, any new light can be thrown on this mysterious problem, the occasion is a happy one on which to make such an effort. There is a strong Government in power claiming to be well disposed to Ireland, and the Opposition is pledged to support any well-considered reform. Let us, then, turn and see whether,



without introducing party feeling, some step may not be taken that may bring us nearer to understanding what is the real evil in Ireland, where public opinion has not been changed or even shaken.

It will be considered unpromising to hint that in the evidence collected by a Royal Commission which has now been sitting for two years, many who have not been persuaded by Mr. Gladstone or the eloquence of great Irishmen may find a clue which will interest them in the grievances of Ireland. But the truth is that Royal Commissions may be roughly divided into two classes. One is appointed to stave off the political exigency of a moment; its "reference" is vague, its witnesses are contradictory, its Blue Books are dull, and, long before its final Report appears, every one has lost interest in the matter. In contrast to this, some Royal Commissions are appointed, with the consent of all parties, to deal with a problem which politicians have come to recognise will admit of no further delay. Even to these more useful bodies the "reference" is often faulty, and the report may not be all that is expected. But neither of these difficulties is fatal. The necessary facts are brought to light, the true nature of the evil is discovered, and it is often found to be of such serious moment, that Parliament gladly lays aside partisan feeling and accepts the guidance which is thus afforded for useful legislation.

The Irish Royal Commission, which is bringing its labours to a close, belongs to the second of these two classes. The Commissioners are men of business, well calculated to elucidate the problem set before them. Only eighteen witnesses have been examined, and these, with scarcely an exception, are high authorities on the matters dealt with. There has been little contradictory evidence. Out of the eighteen witnesses fifteen are paid servants of the Crown, in the highest ranks of the Civil Service. The testimony of such men may therefore be accepted as accurate and reliable, and as being free from exaggeration, if so much may be said by one who himself gave evidence. Those who refer to it will find in the opinions there stated at considerable length, several of the points which will be put forward in these pages in a more accessible form. Although the proceedings have stretched over a long period, they are comprised in two Blue Books, and the delay was caused by the necessity for absolute accuracy. Above all, the proceedings have not been dull. One might think that the Commissioners had been drawing pictures of Ireland, naturally of a somewhat sombre character, yet full of graphic and thrilling interest.

The period reviewed may be roughly stated as a complete hundred years, for the Commissioners found it necessary to go back sufficiently far to allow their first picture to be of Ireland in its



normal condition, before the fear of the approaching Union began to settle upon the country. From this the reader may assume that they have been contributing one more version of the many faulty histories of Ireland since the Union, and he may feel inclined to turn in disgust from a re-hash of that thrice-told tale. Let him be reassured; nothing can be farther from the truth. The Commissioners only state one single small fact, which everybody can understand, which nobody had hitherto accurately ascertained, and which will be found to reach down to depths of the Irish question which have not been sounded in our time. What is this fact? In a single phrase it is — How much the Poll tax is in Ireland. In other words, how much Government charges the individual, whether by rates or taxes, for permission to live in that country.

Over this simple problem the Commissioners have been labouring for many a weary day. The question will be asked—How is there any mystery about the matter? Surely it is easy to tell the Irishman how much he pays, to look at what the whole country contributes, and to consider at annual intervals whether the burden on the individual and on the nation is just. So one would think, but he is soon undeceived. It was not easy to answer any one of these questions. For purposes of high policy all these

matters have been obscured in the most complete manner throughout two generations. So much was this the case that, when at last statesmen began to inquire into them, nothing was clear except that no information existed, and even after serious attempts had been made and the Commissioners had been appointed, there was the greatest difficulty in ascertaining the yearly exaction. In the year 1890, Mr. Goschen, then Chancellor of the Exchequer, first ordered an inquiry into the matter. The answers that were given after some years of toil were found on further examination to be quite unreliable. Then another attempt was made; and it will be remembered how the Financial Clauses of the Home Rule Bill had to be withdrawn in 1893 because vast errors were once more discovered, so that even then no one exactly knew the truth. Finally, the Royal Commission was appointed, and no light part of its labour has been to answer this simple question which, however, it has at last succeeded in doing.

The term "Poll tax" is used to express the view of the human being whose lot is cast in Ireland, of what is to him one of the gravest facts of existence. His environment is so different from that of his fellow-subject in Great Britain that a word of explanation may be necessary. In Great Britain 78 per cent. of the people live in cities, and they understand by experience the advantage and the



necessity for the existence of rates as well as taxes, and the difference between the two. In Ireland 78 per cent. of the people live in agricultural districts, which are yet very different from the agricultural districts of Great Britain. The cottage of the Irish farmer is "detached" in a sense not known in any other country of Western Europe; it is often placed alone amid fields where there is no road, and where the mysteries of modern sanitation have not pierced, so that a person residing in one of these remote and humble dwellings sees little around him to make him understand why he should be asked for rates. In fact, he does not understand it. To him it is a problem dark as death; he cannot see why he should pay at all; no one tells him, and no one cared to know until now, what he really did pay. He takes his burden as he does the weather and the other mysteries of his hard lot, as a thing that he must bear and not inquire into. The only serious question therefore, for him is, what is the total that he must contribute in order that he and his family may be allowed to live. Thus the term "Poll tax" is used to convey to the British mind the standpoint of the Irishman. It is brought in for the sake of lucidity, it can be compared to the same figure in Great Britain, and it is round this simple question that much of the interest of the story hangs.

The Royal Commission was appointed "to in-

quire into the Financial Relations between Great Britain and Ireland and their relative taxable capacity." This "inquiry" is at once seen to be of a startling nature. We have been accustomed to speak of the Kingdom as "United," and united not only in name but in reality; one part sharing the other's fortune, whether it be good or ill. At the very threshold then, this solid ground crumbles away beneath our feet, the two islands fall apart, and we are asked to consider "relations" between them. When we follow the inquiry as it proceeds, our astonishment increases. We find that the two islands fall apart quite easily, destiny dealing differently with each. If the Royal Commission may be trusted, there is no union between them except in name. No word or idea seems common to both. If population, wealth, commerce, contentment increase in the one it will be found safe to assume that they decrease in the other. Indeed, we are whirled along so rapidly as the evidence unfolds, that our standpoint changes, and we wonder that we should ever have tried to regard the two islands as one country.

One must commend the excellent method under which the evidence of the Commission is arranged. It is purely impersonal; no one is praised; no one is attacked. Wherever it is possible to avoid doing so no name whatever is mentioned. The progress of the hundred years is



recorded period by period, like the story of the Creation, as if things had been quietly evolved without the intrusive hand of man. This plan enables us to think and speak quite freely. There are no ties of party to bind our imaginations or consciences; we may follow the excellent example that is set us, and seek only to find how things stand in truth, and then form a just opinion concerning them.

The beginning of the work is found in a set of tables issued by the Treasury for the Commission, which give the population and the total taxation in each year of the two islands respectively. We must grasp at least the outline of what these tables tell. Let us first take Ireland, which contained about four and a half millions of people in 1795. These people were then in a comparatively prosperous condition, and the taxes for all purposes laid on them amounted to 9s. per head annually.

Before that time the taxes never exceeded that sum. Then came the Union, and with it steady and regular increase in the amount of tax, accompanied by evidence in various forms that the payments were pressing heavily on the people who, however, continued rapidly to increase in numbers until 1845. Then the failure of a single crop plunged the country into famine, which led to a rapid decrease in population. Still the taxes increased. By 1850 they were about £1 per



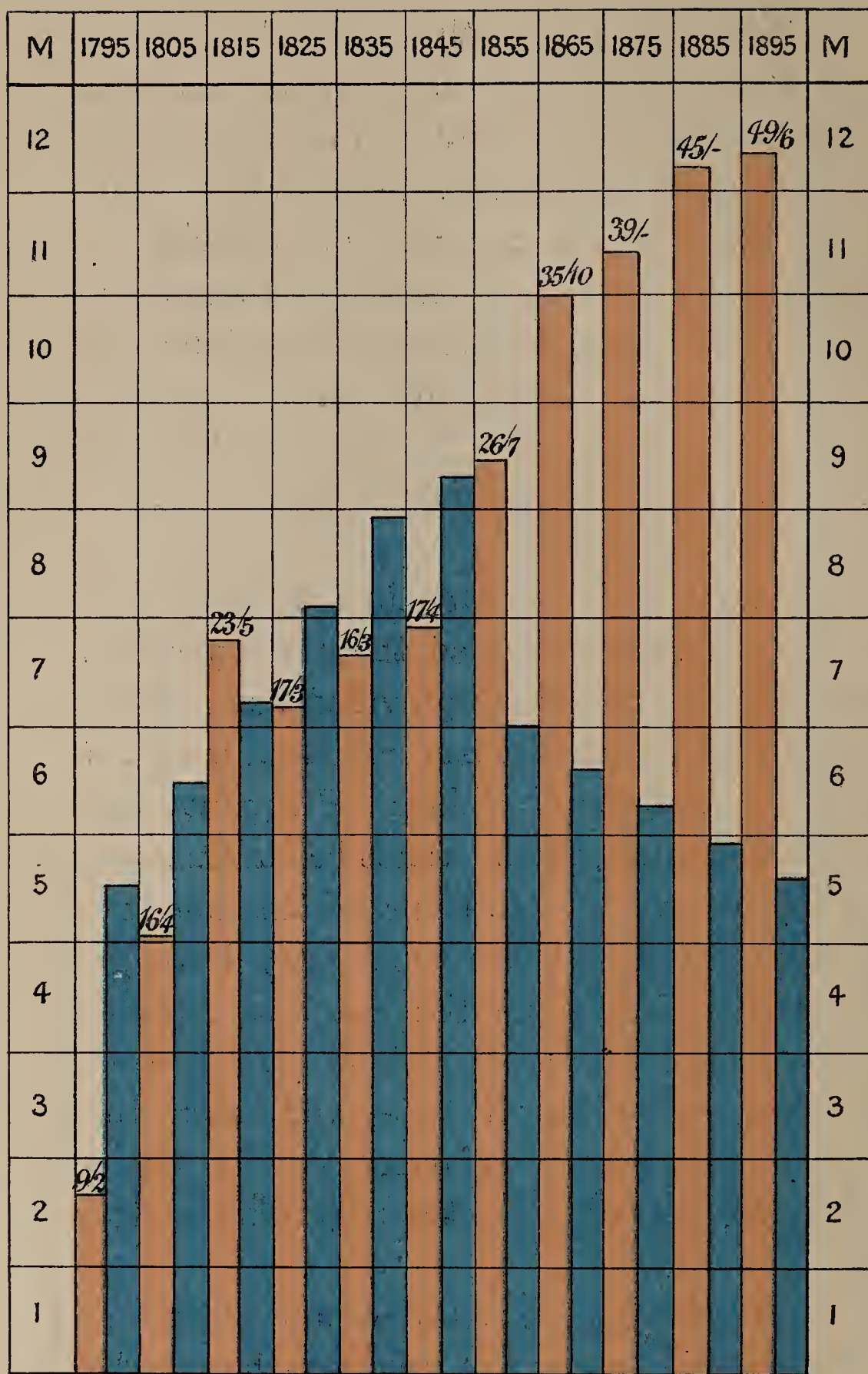


DIAGRAM I.

Showing the Population and the amount of Taxation in Ireland in each decade of the last 100 years. The figures at the sides are millions. The dates are along the top. In each decade the *blue* column represents the population and the *red* column the amount of the taxation, the figures at the top of the latter showing the taxes paid per head of the inhabitants in shillings.



head ; in 1880 £2 ; to-day the total charges are £2 9s. per head, and there is no prosperity amongst the population, which has sunk in numbers to the same level as it was a hundred years since. This outline of the eventful progress of Ireland, as given by the Commission, is shown in Diagram I. In each decennial period of the century stand the two columns ; one is pounds, the other is people ; in the latter there is the same number at the end as at the beginning ; in the former is a tax nearly six times greater.

We now turn to Great Britain. In the three respects that have been named there is a pleasant contrast. Figures have been provided since 1800, which show that population has increased from ten and a half to thirty-four millions. Prosperity has increased in a manner which cannot be summarised in a single expression. The Imperial taxation has steadily diminished, but the local rates have increased. In London alone the latter amount to two-thirds as much as the whole taxation of Ireland. Yet, including all taxes and rates, the annual charge per head of population in Great Britain has diminished since the beginning of the century.

This extraordinary contrast would seem to suggest some close connection between the growth of taxation and population into which we need not enter at any length. It will be seen that the whole burden of taxes in Great Britain is so small.

as compared with the national wealth that such a question can have only an academic interest in that country, while in Ireland there is so little wealth that it is of vital interest.

Many contend that good use is made of the Irish taxes in developing the welfare of the community. This subject was fully inquired into, and as regards the question whether the prosperity of Ireland has developed in proportion to its taxation, the graphic pictures presented by the evidence leave nothing to be desired. Probably for the first time during two or three generations, Englishmen have an opportunity of seeing Ireland as she is, a country with a single industry, agriculture, every detail of which is spread out before the eyes of the observer. Moreover, it is the simplest form of agriculture. There are no vines, or hops, or any other crop of great value grown, scarcely any wheat, and year after year a stock-taking has been made, each time with increasing accuracy. The husbandmen of the present generation have been tempted by the banking facilities to take their hoardings out of the stocking and the roof and put them into the banks, and every penny of the sum is reviewed with jealous eye.

The few figures quoted, and also the diagram, show that the main increases of taxation are of recent growth. Only two-fifths of the present exactions were wrung out forty-five years ago.



Even during the last fifteen years, a period that is easily recalled, the increase of burden is considerable.

During those fifteen years the office of Chief Secretary has been held by a series of distinguished Englishmen, including Mr. W. E. Forster, Mr. (now Sir George) Trevelyan, Sir C. Bannerman, Sir W. Hart-Dyke, Mr. Morley, Mr. A. J. Balfour, Mr. Jackson, and Mr. Gerald Balfour. We are accustomed to think of these statesmen as representing different and even hostile political creeds, but the history of their several periods of rule in Ireland, as written by the Royal Commission, does not confirm this view. On the contrary, they are one and all seen to pursue an identical policy, as simple as it is severe, which may be summed up as one of driving the people from the country as fast as possible, whilst acquiescing in the continuous demand that a larger amount of money than the undiminished nation had ever previously contributed should still be paid by the residue. This policy never halts or varies. So uniformly has it been prosecuted that the two sides of it are found to proceed in precise mathematical proportions, one-seventh of the people having been swept out during the last fifteen years, and one-seventh, in amount, having been added to the burden under which the residue struggles.

It is gradually perceived that the present plan of the taxation of Ireland, which every-

body regards as an integral portion of the system of Pitt's Union, had no part or lot in that historic treaty. It is a thing gradually and yet hastily evolved by Parliament without much discussion. There was no fiscal Union in 1801. If on examination the plan of equal duties should be found to be faulty or oppressive, the blame does not rest on the shoulders of Pitt. His scheme was that Ireland should be taxed according to what she could bear, and that there should be a periodic review of the cost of her government. Until 1817 there were an Irish Chancellor, an Irish Debt and a separate Irish Budget every year. These then disappeared for reasons that will hereafter be explained, but the separate fiscal treatment of Ireland practically continued. For the thirty-five years, after 1818 to 1853, taxation increased little. To a certain extent a sympathetic spirit was shown, and it was not until these latter days of "remedial legislation" that the burden was rolled up which the Irishman finds so oppressive.

Much of the credit for refraining from increasing taxation will be found to belong to Sir Robert Peel. He seems to have had a firm grasp of the idea, that the one thing that Ireland could not stand was reckless increase of burdens. Thus he refrained from levying the Income Tax there when it was imposed on Great Britain in 1841. It was a principle with him that the tax on Irish whiskey



should not be unduly raised ; and when the police force was created, he arranged that one half of its cost should be paid out of Imperial taxes, and in 1846 he made this arrangement apply to the other half.

But immediately after Sir Robert Peel's death a new order of things was introduced. The principle was asserted for the first time that all articles should pay the same duties in each country. Thus at one blow were abolished the precautions which had been inserted in the Act of Union for the protection of Ireland. Such separate consideration as was there provided for will be felt at once to have been a necessary part of Pitt's scheme. Pitt could only compare Ireland with Great Britain as the two stood in the year 1800, and base the contributions on the capacity of each at that time. But the one might develop more rapidly than the other, or the one might go back while the other went forward. Either of such movements would compel a new fiscal arrangement to be made if the plan was to be maintained. At that date the prosperity of both islands depended mainly on agriculture, and Ireland contained a population half as large as that of Great Britain. By 1851 these proportions had altered in a manner very adverse to Ireland, so that it became urgent to put into operation the provision that had been retained for her relief.

A very different policy was then adopted; instead of the fixed contribution and periodic review, it was assumed, under the arrangement of 1853, that justice would be done by levying the same rates of duty on the same commodities. It was not realised that a channel for oppression might be opened up by the mere selection of the commodities no less than by the amount of the tax that would be imposed. Yet, in dealing with two countries where the industries, habits, customs and resources are so different, an apparently small consideration may involve matters of the gravest complexity.

A prominent idea in the new system was to lay the heavy taxes on luxuries rather than on necessities. This appears fair superficially; but the article which is a luxury in one country may be a necessity in the other. Another plausible consideration, to which effect was given, was to place weighty imposts on intoxicants, so that the double advantage might be secured of raising revenue and making the people sober. But in the one the intoxicant most widely used might be taxed out of proportion to that of the other, and unconsciously the lighter burden might be laid on the beverage of the larger and richer island. A greater difficulty still is the impossibility of finding, in two communities so different, any articles of consumption which will occupy the same relation to the dietary and to the purchasing power of



each as to make the same tax equally just. To illustrate this point, let us take the example of England and France, two countries lying closer to one another, and much more alike in many respects, than Great Britain and Ireland. Suppose then, that a common fiscal system were established between these two, and that it were decided to levy a large portion of the national income by a duty on tea, the French would escape, because they use hardly any tea; and if, on the contrary, coffee were selected, the English would escape. If wine were chosen, the Frenchman and his great national industry might be ruined, while the Englishman would feel hardly any burden.

Without going at greater length into these considerations, it will be seen that grave risks were incurred when the system of 1853 was adopted, and that the Union was carried further than Pitt, or any of the statesmen of the fifty years after him, intended. Up to the present the results have never been seriously reviewed, but it is now inevitable that the work of doing so should be taken in hand. When all the facts are brought to notice, it may be found that the year 1853 was even a more momentous epoch in the history of Ireland than 1801.

No complete view can be obtained without also having regard to the progress of local taxation. In considering this the difference between the local burdens in each of the two islands must

always be borne in mind. The rates in Great Britain are absolutely controlled by the locality, the bulk of them being imposed by urban authorities, which are based on a broad and equal franchise. In Ireland there is no popular control, therefore practically the government is entirely responsible. It will be seen that a progressive increase has taken place in local taxation of even graver dimensions than we have had to notice in Imperial taxation. In 1845 the total local taxes were a million and a half; in 1895 they had risen to four millions.

Returning, then, to the consideration of the amount of burdens of all kinds, we find that in the last fifty years the Poll tax has risen from 17s. to 49s., being an increase of 32s. per head. The system which produced this result was persevered in, although statistics presented annually showed that the population had fallen to half, that pauperism had doubled, and that the nation was simply withering away. The history of the period might be summed up by saying that the fewer the people grew, the larger their burden became, and the more they were sunk in poverty, the more they were made to pay.

Evidence has been furnished as to the material progress of Great Britain. Probably Sir Robert Giffen, head of the Statistical Department of the Board of Trade, will be accepted as one of the most cautious interpreters of the signs of national deve-



lopment. He showed that during practically the whole of the century, but particularly during the past twenty-five years, the most extraordinary increase of British wealth and prosperity has been taking place. The British population has increased as rapidly as the population of Ireland has diminished, the figures of pauperism and all the vital statistics presenting the most pleasing contrast. So great has this movement been, that Ireland has become, in every respect, so far as material advantage goes, of comparatively little importance to Great Britain. Notwithstanding the great increases of taxation, the nominal contribution towards Imperial expenses is only two millions a year. But this sum, like all the rest of Irish taxation, is really spent in Ireland, for the authorities of the War Office admit that the cost of the Curragh and other camps exceeds two millions per annum.

Since the time of the Union the military establishment in Ireland has gradually increased until it has become a matter of course that an army of close on thirty thousand men, under the most brilliant commander, should be maintained there. Even if the exigencies of invasion or rebellion have to be guarded against, the maintenance of this force in a time of profound peace is quite unnecessary; about three thousand troops, the same number as are kept in Scotland, would be amply sufficient for all purposes. Thus

the whole sum collected in Ireland is spent there, and if it should be resolved to abolish altogether what is here called the Imperial contribution, the means are at hand for saving the whole amount and more, so that no loss would accrue to the Imperial Exchequer.

It is characteristic of the Irish people that in agitating, especially in recent years, the grievances under which the country suffers, great prominence has not been given to the question of taxation. Mr. Parnell preferred to appeal to principles of justice, apparently in the belief that if these would not move the heart of the oppressor, there was no use in going into details of finance. The Englishman is sceptical about principles of justice, and he would at least like them to be illustrated by some clear grievance which he can understand and put right. No form of grievance is so intelligible to him as that connected with taxation. The great revolutions of the seventeenth and eighteenth centuries arose out of such questions, and oppression in this form has always excited, amongst Anglo-Saxons, the keenest resentment. Surely, then, it can never be inopportune to appeal to such a people to consider the question of the national burdens which they have, in quite recent times, forced upon a country towards which there is at bottom no feeling but one of kindness so far as intention goes.

After the excellent work that has been done by



the Royal Commission, the issue has been reduced to simple dimensions. Every question which one might feel inclined to ask in order to guide his opinion to a right judgment, has been asked and answered. The matter is one of small compass, if we avoid tracing evils to remote periods in history, or to aspects of the national character or religion, and confine ourselves to the simple question of the justice of our own dealings at the moment. It is not the difficulty of the Irish question which embarrasses the Englishman, but its simplicity. There is no part of the great problem with regard to which one should be so willing to hear every complaint patiently, as in connection with the questions which it is here proposed to raise.

If, then, the contrast between the movement of opinion in the two islands has impressed the popular imagination, let us turn the opportunity to good account. It must candidly be admitted that there is some justification for the perplexity which even the well disposed in Great Britain feel. The Irish grievance has never been stated in a form which is completely intelligible to them. For one thing, too much emphasis has been laid upon the Land Question. The British readily admit that an agricultural difficulty exists, because they have experience of one at home ; but they cannot see how the wide conclusion drawn by some friends of the Irish movement can be based on the Land Ques-

tion alone. To some extent that was a war between classes, and outsiders might well feel reluctant to take sides. Even if all that is claimed with regard to land were conceded, it is felt that this would hardly be sufficient to create such a crisis as existed. Again, it was felt that something had been done to meet the land difficulty, and as various steps in this direction had been taken, the Irish demand did not grow weaker but stronger.

May not an explanation, sufficiently large to cover the whole ground, be found in the question now raised? If, on full examination, the impartial judgment is led to accept the conclusion towards which Irish statistics point, it will be seen that this grievance has arisen largely during the present generation, that it is getting more acute each year, and that it is of a sufficiently serious character to account for many of the phenomena of discontent which the island presents. The causes are not fully understood even in Ireland, but it is there that the shoe pinches, and without any explanation the people feel that the burden is intolerable; whereas in Great Britain there is no widespread feeling of oppression, and most classes are sharing in a prosperity such as has never been equalled in any country.



## CHAPTER II.

### THE STORY OF THE EXACTIONS.

It is now necessary to substantiate the case that has been stated. In this task no little difficulty is caused by the want of knowledge of the country which besets every person in England who tries to understand Irish matters. To this must be added the second and if possible, greater difficulty caused by acquaintance with Great Britain, which is probably the country of all others in the world most different from Ireland. There is an honest and friendly disposition towards Ireland, which however, does not carry one far unless accurate thought about the conditions of life there is possible. At the beginning of the century this was easier than it is to-day. The highly organised system by which the commercial prosperity of Great Britain has been brought to such perfection had not come into existence, and the conditions of life in both countries were, to a great extent, alike. If the population of Great Britain should suddenly decline to half and her great cities fall into ruins, her manufactures, mines, and commerce suddenly disappear, then the misery that would ensue would enable the people to sympathise instinctively

with the difficulties of Ireland. We must endeavour to shut out from view those circumstances which make it almost impossible to see rightly, and conceive as best we can from the facts that are presented a condition of things which, it must be hoped, Great Britain may never have to realise.

In the present chapter we shall see that Ireland, as a country, is absolutely dependent on agriculture, all other employments being in comparison, quite unimportant; that the difficulties which have overtaken this great industry in every European country have, owing to special circumstances, fallen upon her with exaggerated weight; and finally that the country has been, and is, without the assistance which might possibly have been rendered by a legislature familiar with her circumstances, so that even well-meant efforts to alleviate the situation only had the effect of increasing the volume and intensity of the suffering, especially in recent years.

Few who have even the slightest acquaintance with Ireland will seriously question the first proposition. True, in many parts of the world a few articles of Irish manufacture may be found which might possibly suggest that the country had some claim to commercial importance, but when we come to consider them they are few in number and trifling in the advantage which they confer on the bulk of the population. There is first



the linen industry which now exists around Belfast and a few other places in the north. This is, no doubt, still a manufacture of some importance, but the benefit which it confers on the country has from many causes rapidly diminished. At the beginning of the century a great trade was done all over Ireland by the hand weavers, and the excellent linens of native manufacture were used in every house; but now the hand looms have disappeared, cheap calicoes are worn, the work has been concentrated in factories in a small number of localities, and machinery has greatly diminished the extent of the employment. Including with linen the workers in wool, silk, and other textile industries, in 1841 there were six hundred and ninety-six thousand people employed. By 1891 this number had sunk to a hundred and thirty thousand, probably not more than may be found in a single second-rate city in many parts of Europe. Since then there has been no improvement.

Perhaps after linen the most famous product is whiskey, a real or counterfeit spirit bearing the name of the island being found in every land. This, however, is a trifling manufacture, the total value of the twelve million gallons exported or used in the country as raw spirit being not much over half a million sterling, and the number of men employed probably not exceeding five thousand. The stout industry is hardly so

important. The great firm of Guinness probably turns out two-thirds of the whole quantity manufactured; its annual net profits are nearly a million, yet it gives employment to less than two thousand men. The only other trade worth mentioning is shipbuilding, which has been carried on with great success for about forty years in Belfast. Some ten thousand men are pretty regularly employed there in the two or three great yards, and there can be no doubt that this industry has contributed greatly to the progress of that city, but the shipbuilding yard in Londonderry has recently been closed, and there is no other part of the country in which the business is carried on to any appreciable extent.

All these, and any other manufactures which may be found throughout the country, are but trifling in extent when compared with the single great occupation of agriculture on which the whole country depends. There is no way in which we can realise this fact more vividly than by observing the way in which the progress of Belfast is confined to the narrow limits of the city. The population had increased from seventy thousand in 1841 to two hundred and fifty thousand in 1891, but notwithstanding this the population of the two counties, Antrim and Down, in which Belfast is situated, and including the city, decreased. The adjacent district did not draw sufficient advantage from the growth of the great



market in its midst to enable it to elude the agricultural decline which was desolating the other thirty counties into which Ireland is divided.

We turn now from the manufactures to review briefly the progress which the farmers were making during the century. One of the best authorities on the conditions of things in Ireland at the time of the Union is a series of books printed by the Royal Irish Society, called "Statistical Surveys." The intention was that one should be printed for each county, but only some twenty volumes were issued, each of which was written in the county to which it referred by the most capable person the Society could find. One draws from these volumes the impression of a country in a fairly prosperous condition, and as a type of many wide districts, a passage or two concerning the County Cavan may be quoted:—

"The farms range from 3 to 20 acres, very few of them exceed 20 acres, but on all these farms are one or more cottiers who are bound to work, not in the fields but at the loom, for a regular day's hire, according to agreement. . . . The farmer, or the employer, who is more commonly called the manufacturer, lives well, and has a good profit from the industry of his cottiers. A pig, a small tub of butter, and a calf pay his rent, for these people hold their land on very easy terms; a manufacturer who is able to work four looms in his

own house and employ his cottiers soon acquires a comfortable independence."

"The men are principally employed in husbandry, though some few manufacture linens. The women and children spin both yarn and wool. Their markets are distant and discouraging; labour may average 7d. per day through the year, but they have everything cheap, provisions in abundance, and turf quite convenient, and only for the cost of rearing. Clothing is mostly furnished at home, so that their expenditure is trifling if their incomes are small. In fact, they rely on themselves chiefly for their necessaries, and are in a great degree independent and confined to their own concerns. Few are without a cow, and the greater proportion have two or three cows."

A little further on we find the following description of a village which is now about as neglected a place as one could find in a civilised country:—

"The population is yet very considerable, and the linen manufacture more engaged in, and much encouraged by the market at Killeshandra, where coarse linens are purchased every week to the average value of £1,500. The appearance of this town is engaging, being neat and clean, and industry and its rewards are very conspicuous, everything appears comfortable; a good market-house and a brisk trade."



The first quotation gives a picture of the farmer, the second of the agricultural labourer, and the third of the country village at the beginning of the century, each of which to-day presents a melancholy contrast.

A closer inquiry still into the condition of Ireland was subsequently made by a Mr. Mason, who sent a series of questions to every clergyman who was resident in the country districts. Only some hundred replies have been printed, but these describe the state of three or four parishes out of every county, and returns tabulated from them show that there was little poverty, and practically no crime or drunkenness throughout the country. These books also agree with the others that have been quoted in testifying to a considerable degree of comfort and prosperity. Everything that the people used was made at home, and after supplying their wants with the excellent food produced in the country, there was a considerable surplus each year for export.

Exact figures are not available before the year 1850, but since that time the total production of the principal crops shows a terrible decline. The average annual production of wheat has fallen since 1850 from 5·7 to 1·2 million cwts.; oats from 30·6 to 18·3 million cwts.; turnips, potatoes, and other crops exhibiting a similar decline.\* Evidence was given before the Royal

\* See Appendix, Table I., p. 201.



Commission which proved that the decrease in crops during the last forty years amounts in value to twenty-four millions sterling per annum. Many think that this loss has been, to a great extent, made up by an increase in the value of cattle, but the figures under this head show that the total value of cattle is less than it was in 1869.

One of the most striking illustrations of the severe distress which has affected the agricultural population is found in the export of the good food produced in the country, and the import of food of a lower class. The great examples of this are American bacon and Indian corn. Irish pigs are well known for their excellence, but the people who rear them rarely eat the meat which they produce. The American bacon, which is substituted amongst the poor, is a most repulsive food, being simply a solid mass of fat, often about seven inches thick. Instead of the oatmeal which used to be produced in such abundance, and which down to the time of the famine was the staple food, Indian corn is largely imported, and this forms throughout the greater part of Ireland one of the principal items in the food of the people for about six months out of the twelve. Probably conditions of this kind can be found in no other country.

There is no relief to be found from this gloomy picture. The opening up of the country by railways has contributed to the destruction of even the local markets for home-made goods. In the

small country town which is best known to me, leather itself, and all the boots, saddlery, harness, and other articles made of it, tobacco, snuff, hats, candles, nails, much of the furniture, soap, rope, twine, meal, flour, bread, and a great deal of linen and woollen goods were made at home within my own memory. Now there is not a vestige of any manufacture. Thus the country districts have participated to the full in the movement which has swept all small industries into towns which are unfortunately situated outside the island. It will be necessary to allude later to the effect of the depreciation in value of agricultural produce, but here it may be pointed out that one of the most serious aspects of this tendency is the extent to which comparatively small items, such as wool, hides, horns, hoofs, fat and the "waste products" of the animals which are so largely produced, have depreciated. Formerly these were a great source of income, but now the competition of new markets has reduced their value, or their place has been taken altogether by new discoveries.

These details are not a mere complaint about agricultural depression. When we resume the consideration of finance, it will be seen that the movement of taxation has been such as one might expect to find in a country that was advancing in prosperity. Before entering on that matter therefore, it was indispensable that the ground should be sufficiently clear for the



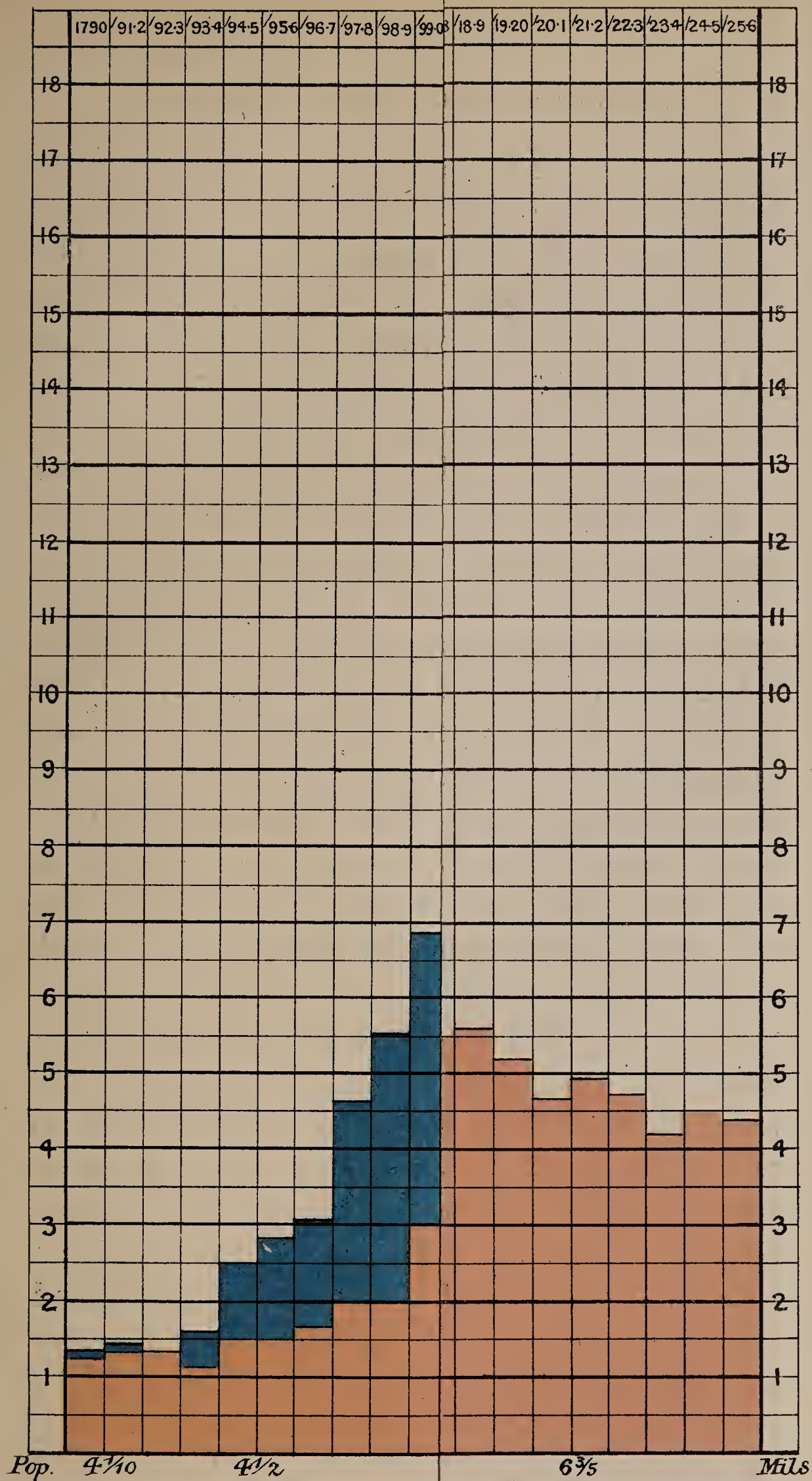
reader to have in his mind a true idea of what the tendency had really been.

The intention has not been to write a history, but to put before the reader briefly the facts which have been examined by the Royal Commissioners. These may be summed up as showing that local manufactures have disappeared; and the produce of agriculture, which is all the country has to depend on, has so depreciated that the well-being of the people has considerably diminished.

Probably this conclusion would have been accepted without argument as being in accordance with the general experience of agricultural countries in Europe. But it would not have been desirable to admit it here without examination, because the object is not to make any complaint of the influence of inevitable laws which have helped to bring about this state of affairs, nor even to ask assistance for the people who have to grapple with such difficulties. The object is rather to suggest that those who had to discharge the duty of providing the necessary government, should have proceeded with strict economy, having regard to the terrible ordeal through which the people were passing. Whether attention has been paid to this obligation we must now discuss.

The facts with regard to the taxation of Ireland since the time of the Union can be placed before the reader in short compass. Two dates must be borne in mind: the first of these is the year 1817,





Showing the Imperial Taxation of each year is shown in red, and the amount of debt incurred every fifth year is given at the

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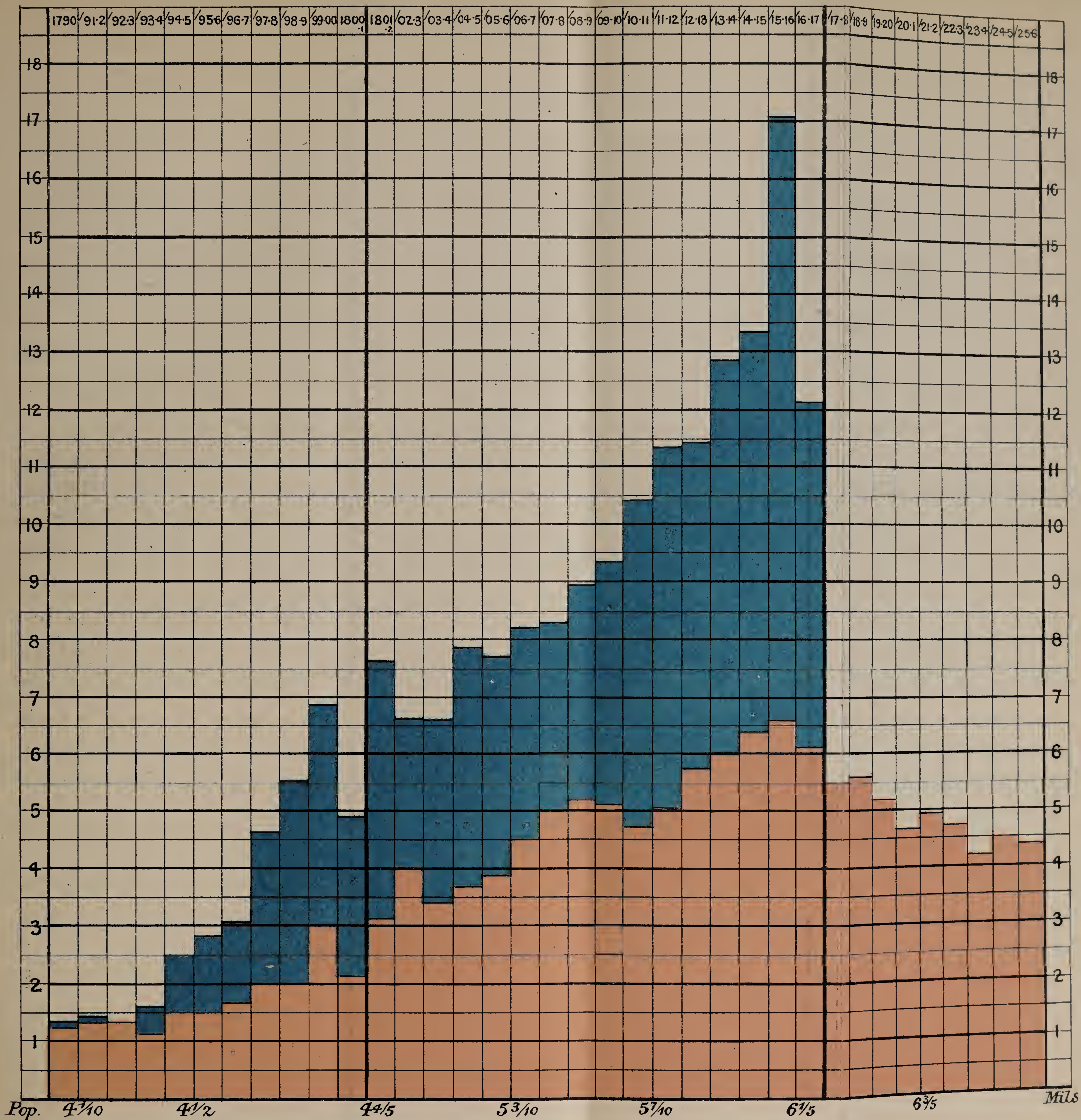


DIAGRAM II.

Showing the Imperial Taxation of Ireland from 1790-1825. The amount of tax actually paid in each year is shown in red, and the amount of debt incurred in blue. Each square marks a million. The population in every fifth year is given at the foot of the columns.





in which the separate Debt and Chancellor disappeared; and the second is the year 1853, in which the present system came into operation. The proceedings during the earlier period will be elucidated by reference to Diagram II., which is divided into three parts, and comprises a period of thirty-five years. The first of the three divisions shows the taxation from 1790–1800; the second shows the following eighteen years when the Imperial Parliament had assumed the responsibility of government, to 1817, and the third, the next nine years. The diagram is divided, so that the total imposition of burden, the amount of money actually furnished, and the debt that was incurred in each year, can be seen.

In the first four years the figures are small, not exceeding a million or a million and a half in any one year, and there is hardly any debt. Even down to the Rebellion in 1798 the taxation never exceeded two millions per annum. For the requirements of a country conducted on the scale to which the British are accustomed these seem trumpery figures. Yet let us bear in mind that down to the last year in which her own Parliament governed the country, Ireland knew no higher amounts. However trumpery the figures may be, they represented the full contribution which, under great pressure, a population as large and as rich as now exists in the island was asked to furnish while such matters remained under the guidance of her own states-

men. These Budgets were introduced into the Council of the nation, and were discussed with all the human passions which play around such matters by men whose eloquence and genius would have adorned any senate. Small as the sums were, the record of a period in which larger contributions have been somehow exacted makes one wonder whether men were not wiser in those old days than we are now.

The beginning of British misconceptions may be traced to this period. Owing to the French War, from about 1794 the expenses of the country had considerably increased. Then the suppression of the Irish Rebellion swelled the national burdens still more. During the two years after the Rebellion the country was kept full of soldiers, and finally the Act of Union itself, which cost a million and a half to carry, made the fourth great abnormal charge. Any one of these expenses would have been very serious, but taken together they created a burden such as Ireland never had to bear before. The last three of these great items should certainly have been mainly borne by Great Britain. It was by her troops and in her interest that the rebellion was stamped out; and this remark applies still more to the charges for the army for the next two years and to the cost of carrying the Union. Yet all were flung upon the shoulders of Ireland, and their effect was to raise the taxation from



less than one to two and a half millions, and the expenditure to five or six millions, and to saddle Ireland in seven years with a debt of twenty-six millions.

The placing of this load on the back of Ireland was not the worst part of the business. When Pitt, Castlereagh, and the other statesmen who fixed the financial terms of the Act of Union were considering what Ireland should pay, they did not take the normal years from 1790–1794, but the most abnormal, 1799–1800. They assumed that Ireland could continue to pay the amount she had then paid. This was the fatal error against which both countries have been struggling ever since. Some curiosity will be felt to know what contribution Ireland made in those days towards Imperial taxation. This was settled under the Irish Act of 1769, by which three thousand men were provided for the foreign service of Great Britain. About 1793 a new understanding was arrived at, by which the number was increased to five thousand, and a money contribution was provided. This arrangement should be borne in mind, as it is the most that experience justifies us in saying the island could undertake and at the same time pay her own way.

The moment we enter upon the first eighteen years of the century, any complaint about trumpery figures ceases. From the first the payment each year exceeded three millions; by 1805 it had risen

to four; by 1807 to five; and by 1814 to six and a half millions, which was about the largest sum which could be squeezed out in any single year. In every one of the years an amount of debt was incurred equal to the whole sum realised by taxation until, in the year 1815, we have ten and a half millions of debt in addition to the taxation, or altogether Ireland incurring an expenditure in the one year of seventeen millions.

One cannot review even this small section of the liabilities which the Imperial Parliament then undertook without trying to realise the greatness of the movement in which it was taking such a brilliant part. At Waterloo its armies attained their most splendid triumph, but for twenty years previously the fame of its generals on land was only rivalled by the great achievements of its admirals at sea. Financial obligations of the most onerous character had to be incurred, but the wonderful development of British prosperity encouraged those who were responsible to undertake them with a light heart. Out of the stress and turmoil of these times there came a long peace, and the expansion, as if by magic, of the Empire, with its untold wealth and possessions, scattered over all the world.

The story of all these victories only reached Ireland as a vague legend in which she had no share. The close of the war and the fall in prices, which brought so much happiness and relief to the people

in Great Britain, brought the first touches of disaster to her. In Ireland no revival of trade followed the close of the war. On the contrary, the country had only been able to struggle along under the great burden of taxation by the help of the war prices for provisions, and the peace fell like a crushing calamity on every section of the population.

Some true idea of the critical position in which the island stood seems to have penetrated the mind of the Government. With the end of the year 1817 the extraordinary system of financing which had been followed since the time of the Union was abandoned, and a fall in taxation took place to the extent of about a million per annum, so that the total sum exacted gradually fell to about five millions, an amount which was not much exceeded during the next thirty years. The practice of charging Imperial debt to Ireland was abandoned, and English statesmen appear to have realised that the limit of what could be exacted from her had been reached. Before proceeding to the period after 1817 it is necessary to understand clearly on what principle the various charges against Ireland which we have described were made, and what was the real effect of the change in the system of that year.

The Act of Union provided that Ireland should pay (*a*) the annual charge upon her debt contracted before the Union, and (*b*) two-seventeenths of the



joint expenditure of the United Kingdom. The total of these amounts was therefore charged each year, but the sum was so large that, notwithstanding every effort, the taxes could not be made to produce it. Only the sums which have been set out were actually collected, the balance being added to her pre-union debt. In the seventeen years the total amount required for her separate charges and her share of the joint expenditure was, roundly, a hundred and sixty-two millions ; of this sum she paid about half, and the other moiety was added to her debt, which amounted at the close of the period altogether to about a hundred and thirteen millions.

Throughout the century controversy has raged around the question whether Parliament interpreted the financial clauses of the Act of Union justly. Many Irishmen of great authority have urged that this has not been done. The main charge is that, instead of the debt which had to be incurred being raised jointly, and then the burden being laid on the two countries in the proportion fixed, large amounts of separate debt were raised and charged to Ireland. Certainly it would seem, from the terms of the Act that the former method should have been pursued. The latter course made that increase in the Irish debt inevitable which the statesmen of 1812 to 1816 seized on as a pretext for doing away with the separate financial system. Colour is given to the Irish contention

by the evidence submitted by the Treasury, which shows that during the seventeen years Ireland's debt increased in far larger proportion than did the debt of Great Britain.

At the commencement the debt of Ireland was to the debt of Great Britain as one is to fifteen and a half; the amounts added to each during the seventeen years were as one is to six and a half; and the increase was 294 per cent. in the Irish debt, while it was only 65 per cent. in the debt of Great Britain. On the other hand, a powerful and ingenious defence has been made in one or two long statements put in by Sir Edward Hamilton, and it must be admitted that the growth of debt might be explained by the taxes in each year falling short. It seems almost incredible that anything unfair should have been done intentionally; and, if we are able rightly to apprehend the real question, the matter possesses mainly an historic interest. The long defence of the Treasury is simply to the effect that the contract of the Act of Union had to be carried out, and that this, so far as possible, was done.

The important question for Ireland is, whether the scheme of the Act was just or practicable. Let us try to realise what the situation was. The opposition to the idea of the Union arose from a spirit of antagonism to a political union. Ireland was thinking of her historic position, her liberties,

and her life as a nation. If these had to be sacrificed, what mattered the wretched stipulations as to money. All the storm raged about these high considerations, and when on these the battle was lost, few in Ireland were in any humour to fight out the details of a just financial scheme. But, even if there had been every wish to do so, was it practicable? It is a sufficiently difficult work in each separate year to provide, in a poor country, the necessary resources without imposing burdens unjust or intolerable in their nature. But in this case we are asked to suppose that men were suddenly so gifted, that they were able to insert in a clause of a great Act of Parliament a scheme so fair and just that it would form a sound foundation for the finance of Ireland for ever. Surely the thing is ludicrous. We may admit then the Treasury defence to the full, that the contract should be observed. This was Shylock's defence, and it does not concern us. No one will deny that when the momentous step of depriving Ireland of her own Parliament was taken, the obligation remained to substitute a just and humane system instead of that which had been destroyed. Justice and humanity may or may not be considerations that influence the arguments submitted by departments of State, but they are considerations that cannot be permanently ignored.

The evidence furnished by the Royal Commis-



sion makes it perfectly clear that not only were the plain obligations which we have named forgotten, but that the restraints which ordinary prudence might have imposed were overstepped, and that the exactions of the period fell with crushing effect on Ireland. To provide the heavier burdens all the taxes had to be increased, but at the higher rates they not only failed to produce the ratio of increase, but they actually produced less in many years than they had done at the lower rates. The taxes of 1801 produced £400,000 less than the taxes of 1800. The year 1802 was short by a similar amount, 1804 and 1811 by much larger sums. This occurred notwithstanding that the duties on spirits, malt, teas, and tobacco were doubled. This is the most conclusive evidence that the limits of prudence had been far overstepped, and that those deadly blows were beginning to fall on Ireland which have so seriously affected her prosperity through the century.

With regard to 1817 it is necessary to appreciate accurately what was the idea that had then developed, and how far it was carried out. Since, owing to its increase, Ireland's debt had come within the ratio of two to seventeen to the debt of Great Britain, Parliament arrived at the conclusion that fiscal distinctions might be abolished, and that the protection which had hitherto been given to Ireland by the Act might be withdrawn. This was the most formidable step that had yet

been taken against Ireland. It is hard to see by what chain of reasoning statesmen arrived at such a momentous decision. How could the fact that Ireland's debt had become greater, make her any more fit to bear equal taxation with the richer country? It will be seen hereafter that Pitt had many reasons entirely unconnected with the debt for not attempting fiscal unity between the two islands, but Parliament, owing to his untimely death, was left without the guidance which he might have afforded.

Undoubtedly the intention in 1817 was to carry the Union farther than Pitt had done in 1801, and by doing away with the separate Chancellor and Exchequer to establish complete fiscal union between the two kingdoms. But the idea was not fully carried out. There was a clearer grasp then of the situation than remained possible later, and statesmen had a sense of the restrictions which the facts of Irish life imposed upon their desires. Therefore, though the recommendations which were finally moved in the House were adopted almost unanimously, practically fiscal union was not attempted. Several taxes were reduced, and on some articles of great importance to her, Ireland was treated differently from Great Britain. The assimilation of certain duties led to one practical result of great importance. The Customs cordon between the two islands was abolished, and it

became extremely difficult afterwards to discover what was the true revenue of the country. A great deal of the ignorance which has since arisen in connection with the financial relations may be traced to this incidental result of the new system.

The period from 1817 to 1853 may be quickly disposed of. With one or two great exceptions no change, hostile to Ireland, was made in her taxation throughout all that time. Irish Imperial taxation, which amounted to an average of 14s. 5d. per head in the year 1820, stood at 13s. 11d. per head in 1850. These figures, however, compare very inadequately with the reduction which took place in Great Britain. There Imperial taxation stood at £3 10s. per head in 1820, and it had fallen to £2 7s. 8d. in 1850. It will thus be seen that one-third of the taxation per head was taken off in Britain, while practically nothing at all was taken off in Ireland. The explanation of this is, that advantage was taken of the change of ideas in 1817 to equalise the Tobacco Duty between the two countries. Next to the duty on spirits this is the most important tax which is levied in Ireland. Until 1819 the wise tradition of her own statesmen in favour of a low duty had been observed. On the other hand high duties were the rule in England. The result of the equalisation was, that the duty on unmanufactured tobacco was raised from 1s. to 3s. per lb., and the duty



on manufactured tobacco and cigars from 1s. to 16s. In 1825 4s. per lb. were imposed; in 1840 there was an increase of 5 per cent.; in 1842 a further 3d. in the pound was added. It is difficult to make a wealthy people, who have long easily borne such charges themselves, realise the cruelty of these exactions. The figures given above may help a little to do so. To make possible the frugal existence, which appears to be all that can be hoped for in Ireland, there are a very few absolute necessities, and of these tobacco seems to be one.

The evidence of Mr. W. L. Micks, secretary to the Congested District Board, shows that in the most poverty-stricken parts a large proportion of the small incomes invariably goes in the purchase of tobacco and snuff. The average cost was placed at one shilling, out of a total expenditure for the family of six or eight shillings per week. "The consumption is great . . . that is a fair average. . . . It is rather higher in some parts of Donegal. . . . There are about one and a half smokers in a family. . . . The very old women smoke as a rule. . . . Many of the women snuff." The principle of the enormous duty is justified by the argument that the article is a luxury. But is it not foolish to suppose that such people have any luxuries. The attempt to justify charging such a population a duty of eight times the value of the article seems to rest on no better foundation

than any other form of tyranny. The incapacity of the British Parliament to appreciate this practically deprived Ireland of all the advantage she might have gained from the abolition of the War taxes, and did much to prepare the way for the calamities that fell upon the country towards the end of the period with which we are dealing. The evil effects could not be statistically observed as the Customs cordon had been abolished, and it is only in 1895 that it has been found possible to ascertain how much Ireland was paying under the new rates. The tobacco toll gradually mounted up to a million and a quarter per annum, which is about the sum paid, before this single comfort can be enjoyed.

Apart from this and an equalisation of the Stamp Duty in 1842, which exacted about an additional £120,000 a year, the tradition that equal taxation must not be attempted and that the course of safety demanded that Ireland should be relieved, received many illustrations. The most remarkable instances were in 1842, when Sir Robert Peel imposed the Income Tax on Great Britain without extending it to Ireland, and in the following year when he took off an additional duty of 1s. per gallon which he had imposed upon Irish whiskey. One might have hoped that this conciliatory disposition, if not sufficient to restore some of the prosperity which had existed before the Union took place, might at least have staved off any serious calamity. Any such hope was doomed

to disappointment. During the years 1846 and 1847 the whole island was desolated by famine and nearly two millions of people were swept away within a short period by death or emigration. The famine, like every other incident that occurs in Ireland, is explained away in a somewhat easy fashion in Great Britain, and no doubt the failure of the potato, which was the immediate cause, gives an air of plausibility, in this instance, to the explanations. But the question remains why the population of the island should have been, to such a large extent, dependent upon the potato, which is about the lowest form of subsistence upon which a nation can rely.

In dealing with the last of the three periods it is still necessary to bear in mind the contrast between the two islands. In the year 1853 in Great Britain the growing commercial prosperity had been stimulated into the greatest activity by the repeal of the Corn Laws. One interest alone in the country, agriculture, had received a blow and was even then becoming dimly conscious of the bad times that were in store for it. But the ports had been opened, the ships of all nations had commenced to crowd into them to deposit at the doors of the artisans food of every kind, plentiful and cheap, and to carry away in return the manufactures of the country. Railways were developing, the workmen were busy, not only at home but in many



other countries, building the lines and providing the rolling stock and machinery to work them. If a few country towns were languishing, a dozen great cities were expanding, each one with trade and population sufficient to rival the capitals of other nations.

Perhaps it was the pulsation of this great movement, or the reaction after the painful feeling which had been evoked by the sufferings of the country during the years of famine, that made statesmen lose touch with Ireland. However it may be explained, we cannot help being struck with the inopportuneness of the fiscal policy which Parliament now adopted. Ireland had just passed through the most terrible ordeal to which any nation can be subjected. One-fourth of her population had been swept away, and every interest in the country had been shaken to its foundation. After this dark period the dawn was breaking, and Irish hearts, ever hopeful, were beginning the slow work of getting the social system reconstituted. But as the famine receded the effects of the Free Trade Policy began to operate, and the country had not long to wait to discover, in the movement which was carrying riches and prosperity to Great Britain, the certain signs of further trial and disaster for her. The population, insufficiently fed and housed, could not be expected to refuse admission to the cheap and inferior food and clothes which began to be thrust

in at all the ports. The growing of wheat commenced to decay, the corn mills in every village, which had supplied the wants of the people from time immemorial, became idle and fell into ruins. The local industries which had abounded in every part of the country were destroyed by the competition of the manufacturing towns in Great Britain. Every class of Irish producer saw its prosperity undermined and ruin staring it in the face. One cannot look back at that period in which the fate of the country for the next half-century was decided, without seeing what good might have been accomplished if even a little consideration had been extended. The nation collectively could have lived better, if not more cheaply, if it had continued to grow its own food and make its own clothes. But the trader with cheap foreign goods to offer appealed to the individual consumer, and thus the home market for each class of producers was gradually spoiled.

There might have been, at any rate, a more patient effort to continue the production of flour and meal made from their own home-grown wheat and oats. These and the excellent woollen manufactures of the country would, in the long run, have been more economical than the bad substitutes which were so hastily accepted. But nothing was done. Not even an encouraging word was spoken. No one in Parliament seemed capable of recognising that there was a crisis or any



need for ameliorative measures. The moment was seized as auspicious for breaking away from the policy which had lasted since 1817, and adopting complete fiscal Union. The effect of this was to deprive the country of all hope of recovery and to lay the foundations for the Ireland which this generation has seen, with its declining wealth and population, constantly recurring famines, and ever-increasing pauperism and discontent.

The Income Tax, which was reimposed in England in the year 1842, had never been extended to Ireland. But in 1853 Parliament was induced to take this step by the specious argument that the impost would only fall upon the richer classes. If the object had been to relieve the poor of an amount corresponding to that exacted from the rich, this policy might be approved. There is no country in the world that benefits more by the substitution of direct for indirect taxation than Ireland. Therefore the criticism of the extension of the tax is limited to the impolicy of making any addition whatever to taxation. Considering the contrast at this period between the two countries, one is astounded that such a heavy burden should have been inflicted so recklessly. By the imposition of the Income Tax in Great Britain in 1842 five and a half millions were collected, but this made possible a relief to the extent of twelve millions by the removal of the corn duty and other taxes. Scarcely any of this relief



reached Ireland, while the abolition of the Corn Laws dealt her single resource a deadly blow. The "springs of industry" which were set loose in Britain did not exist in Ireland, and the least that might have been expected was, that no new burdens should have been imposed in those dark days, when she was striving to live through the trial which Free Trade had made necessary. No such consideration, however, was shown. An Income Tax of sevenpence was levied by Mr. Gladstone in 1853; in 1855 it was raised to fourteen-pence, and in 1856 to sixteen-pence, in accordance with the changes in Great Britain. Perhaps nothing exhibits the bad results of this policy more clearly than the fact that the sevenpence then realised nearly two hundred thousand pounds more than eightpence realises now.

In 1853 Mr. Gladstone also imposed an additional duty of 8d. per gallon on Irish whiskey, lightly remarking that "he could not see that it was a part of the rights of man that the Irishman should be able to make himself drunk more cheaply than the inhabitant of Great Britain." This suggestion, that the chief use of whiskey in Ireland is to get drunk with, will be fully examined later, with the kindred argument that springs from it, that Irishmen might relieve themselves altogether from burdensome taxation by being sober. In the year 1854, recognising that the consumption of whiskey had not fallen off, another 8d. was put

on. These tentative efforts were eclipsed in the year 1855 by Sir G. C. Lewis, who added 2s. 2d. more ; and in 1858 Mr. Disraeli assimilated, for the first time, the duty on whiskey in the two islands by raising it to 8s. In the year 1860 it was further raised to 10s. The result of these continuous increases may be summed up by saying that the Tax for Imperial purposes, which had stood at 13s. 11d. per head in the year 1850, had been raised to 26s. 7d. ten years later. The whiskey tax stood at 10s. until the year 1890, when it was raised to 10s. 6d., and in 1894 it was again increased to 11s., the additional 6d., however, being struck off in the spring of 1895.

The careful tables now issued bring out one other fact on this important subject. By the hasty and excessive increases of duty the Irish contributions to Imperial expenses were increased by nearly three millions per annum. But this apparent advantage was only temporary and illusory ; by 1870 nearly a million of it had disappeared, owing to the increased expenditure in Ireland, no doubt made necessary by the new policy of exaction ; in 1880 another million and a quarter had gone, and by 1894, so far had the foolish establishment swollen, that, although the tax had been raised to 11s. per gallon as compared with 2s. 8d., the net contribution to Imperial charges was £847,684 per annum less than in the year 1850.

\* See Appendix, Table II, p. 202.



Thus the well-known law asserts itself, and the impolitic and exorbitant increase of a tax is found not to raise but to diminish available revenue.

In reviewing this period before the Royal Commission, Sir Edward Hamilton admitted that Ireland had been "hard hit" between 1853 and 1864, but in subsequent evidence he drew a somewhat artificial distinction between these eleven years and the thirty-one years following. Seeing that both the Income Tax and the high whiskey duty have been levied ever since, one is unable to recognise how the hardship, admitted in the first period, has not extended down to the present time. The chief incident in Ireland of the last forty years has been the decrease in her population. Surely the burdens which hit the many hard are not easy for the few to bear.

Since the year 1860, whilst every effort has been made to keep Imperial taxation up to the high point then reached, the chief additions to the annual payments of the people have taken place in local taxation.\* Down to 1840 the total local taxation was under a million and a half; in 1895 it was nearly four millions. Parliament is to all intents and purposes responsible for this expenditure. In the British sense no local authorities exist: the various institutions throughout the counties are devised at Westminster and are controlled, so far as there is

\* See Appendix, Table III., p. 203.



any control, by the administration which is seated in Dublin.

The two chief spending organisations are the Boards of Guardians and the Grand Juries, about the same rate, two shillings in the pound, being levied by each. The amount received in grants from the Imperial taxes is nearly four hundred thousand a year, but in spite of this the local burdens continue to increase, and they now amount to over sixteen shillings per head of the population annually, against three shillings in 1840.

There are 159 Poor Law unions with work-houses, but instead of being controlled by Guardians freely elected by the people, each Board is dominated by *ex-officio* Guardians. Under the old system, which was swept away in 1894 in Great Britain, *ex-officio* Guardians generally recognised their anomalous position, and either supported the policy of the representatives of the people or, at any rate, did not control the machine in a manner hostile to popular wishes. But in Ireland no such restraints are observed. The chief occasions on which the *ex-officio* Guardians crowd the Boards are when there is patronage to be disposed of, and so the national burden swells. It is gradually being recognised that the system of maintaining great work-houses on an expensive scale is most extravagant and unsuitable for agricultural districts. In Ireland the cumbrous machinery, hurriedly created in the

years before the famine, is now pressing the life out of the counties which it was designed to relieve. The population has fallen to half, but the workhouses are still maintained on a more extravagant scale than ever. Children are happily being cleared out of the dreary institutions, yet the teachers of various faiths are still paid for attending to scholars that are gone. Under any wise system there would be practically no pauperism in the country districts. The produce of the harvest is meagre, but it is comparatively regular, and the cruel fluctuations that arise in crowded industrial centres, which are the chief cause of pauperism, are unknown. The recipients of relief are representatives, not of a particular class, but of the bulk of the population, who are so pressed by the burdens of rent and taxes that they often have to accept, in one portion of the year, relief from the source to which they themselves have contributed in another portion.

The Grand Jury system of Ireland is a mystery to the people who are oppressed by it, so that it is not easy to make it intelligible to others. A high sheriff nominated by the Lord-Lieutenant selects twenty-three gentlemen, of whom one in each barony must have a £50 freehold or leasehold qualification, and these form the body which exercises the greatest power in the Irish county. There is no principle of selection; the names are not published beforehand, and a different body is





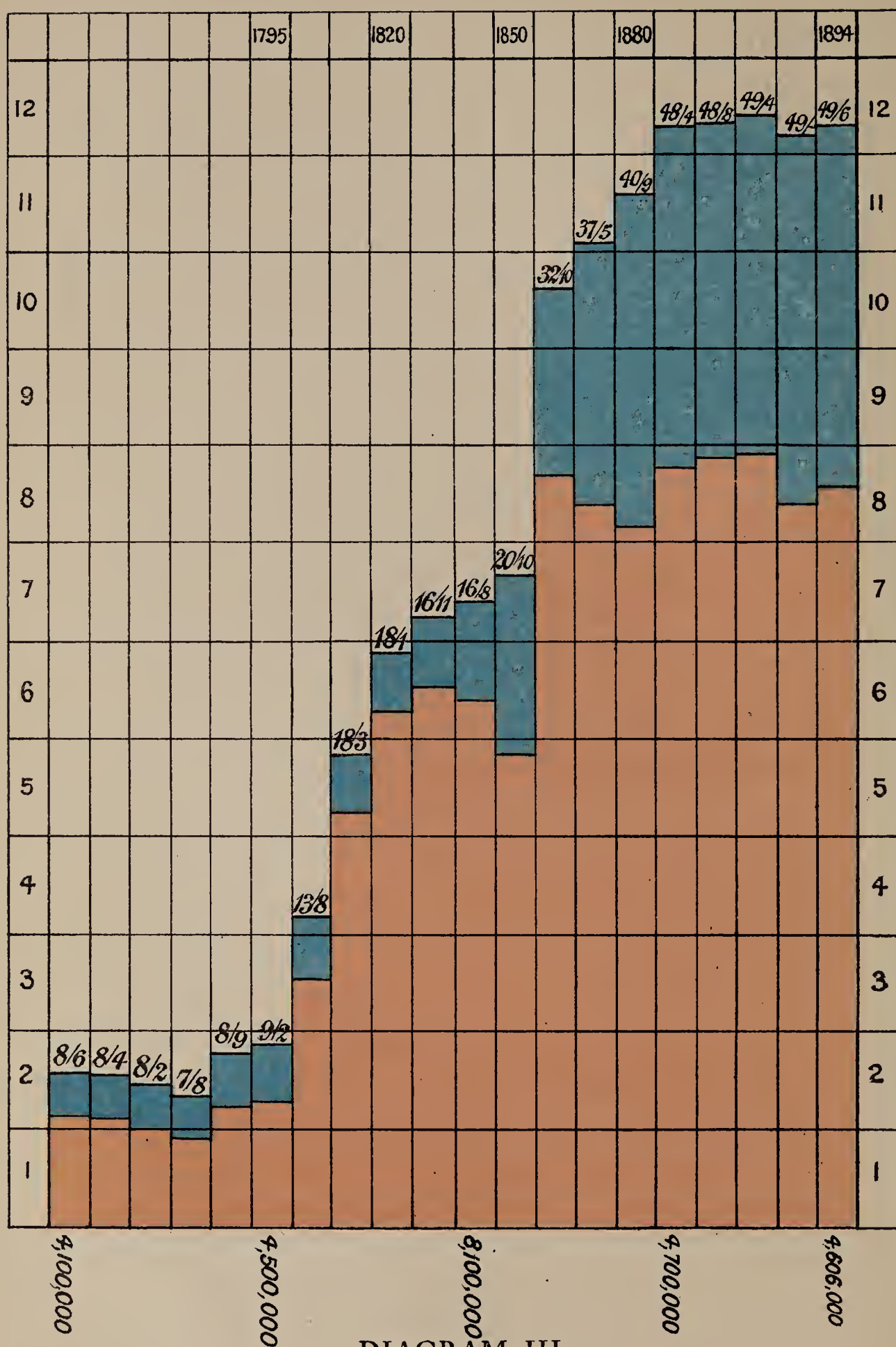


DIAGRAM III.

Showing the total Taxation of Ireland for each year from 1790-1795, and for 1801 and every tenth year until 1890, and for 1891, '92, '93, and '94. The Imperial taxation is shown in red, the Local taxation in blue. The figures at the top of the columns represent the taxation per head of the population in each year. The figures at each side of the Diagram are millions. The figures along the top are the years to which the columns refer, and underneath is printed the population at certain periods. The Local taxation is estimated before 1820.

constituted every six months, when one meeting is held in which the business is hastily transacted. The Judge of Assize approves the recommendations, and there is no further appeal, no control by any department of State, no power of surcharge. Roads and bridges are the chief sources of expenditure, accounting for three-quarters of a million, or as much as the whole expenditure amounted to fifty years ago. When one remembers that during this period all heavy traffic has been taken off the roads and carried on railways, and that the population has fallen to half, this item seems very extraordinary. An "abstract" of a single county for one six months, throws no light on the mystery. It contains nine hundred "presentments" elaborately set out in a form which defies examination. There is no summary of the works, no average cost per mile of road, not even the number of the bridges, or roads, to be repaired in the county, no useful detail or general statement of any kind.

The incidence of the various changes made in the century are exhibited in Diagram III., which shows the total taxation in each year from 1790-1795, and then in every tenth year until 1885, and during each year from 1890-1895. All the figures which are shown on the diagram, give the true revenue as contributed, and not the amount collected in Ireland, some part of which might afterwards be refunded by Great Britain.\* A singular example of

\* See Appendix, Table III., p. 203.



the robustness of wrong ideas is afforded by the mistakes which are current with regard to this matter. Once in the House of Commons a prominent member observed to me that Irishmen paid no taxes at all, as everything they were under the impression they paid was afterwards refunded by England and Scotland. This story gives, in exaggerated form, a popular mistake which the work of the Royal Commission should silence.

With regard to Imperial, which is distinguished from local, taxation, it will be seen that although the increases are for the most part limited to two war periods, yet the heavy impositions then made were always sustained afterwards in times of profound peace. The diagram exhibits, in a clear form, the steady and continuous progress from a total tax of nine shillings to one of forty-nine shillings per head. In this respect there is a strong contrast with Great Britain, where the average taxation paid per head of the population during the first sixteen years of the century was £4 13s. 4d. against an Irish average of 14s. 6d. Under these respective burdens the larger island continually advanced in prosperity, while the smaller island had her progress checked and the foundations laid for those evils which developed so rapidly afterwards. By the end of the century the Imperial taxation in Great Britain had fallen to £2 4s. 10d. per head, while the amount paid in Ireland had risen to



£1 8s. 10d. per head ; *thus the result of the progress of the whole century is that the inhabitant of Great Britain has had his Imperial taxation cut down to half, while the inhabitant of Ireland has had his doubled.*

The local taxation has increased in still greater proportions as the Government have no faculty whatever for diminishing the burdens. It is here that the most serious part of the tragedy is revealed. The statesmen who control the destinies of Ireland are not only unable to apply themselves with a single eye to one of the most terrible problems which can arise in a nation, but they do not seem to have the faculty of perceiving that there is a problem. Owing to causes which are largely within human control, the country is retrograding ; its population has fallen to half ; there is no sign of this movement being checked, the decrease in the year 1895 being twice as much as it was during 1894. No step is apparently taken to meet these circumstances. It is the refinement of cruelty to demand that a population cut down to half shall pay double the burdens which the undiminished nation formerly contributed.

## CHAPTER III.

### THE DUTIES AND THE ARMED FORCES.

PERHAPS the most interesting of the subjects suggested in the last chapter is the current idea that Irishmen could remove all the hardships of the situation by abstaining from the use of whiskey. As successive increases of the duty took place, the quantity of whiskey consumed did not diminish. From this it is urged that the story of distress in the country is exaggerated. But there is another equally simple interpretation of the fact, and that is that the nation was using as little whiskey as it could use, taking all the circumstances into account, and that therefore it had to pay the price that was exacted. There is no desire to suggest that with improvement in the circumstances of Ireland the consumption of whiskey might not be expected to diminish. But there has not been such improvement, and we must take account of facts as they are.

When one compares the condition of the people in Ireland with those in Great Britain there are three circumstances which go some way to excuse the consumption of stimulants by the Irishman. His food is worse, the climate is damper and more

inclement, and he is more exposed to the weather by his occupations. Bearing these facts in mind, it remains true that a great deal more alcoholic stimulant, per head of the population, is consumed in Great Britain than in Ireland. One of the valuable parts of the work of the Royal Commission is the comparison of the drinking habits of the two nations, which they have based on accurate statistical returns. According to these tables thirty gallons of beer and one gallon of spirits are consumed annually in Great Britain by each person ; as against sixteen gallons of beer and one gallon of spirits in Ireland. The total quantity of wine consumed is not large, but the British consumption stands to the Irish as 8 to 5 per head of the population. We thus see that, as regards two out of the three great intoxicants, the average Irishman only drinks about half as much as the average Briton, and that as regards the third, spirits, he only drinks the same quantity. Surely on this record there is no cause to reproach Ireland.

But the broad fact remains that each person on the average consumes one gallon of spirits per annum, and it is contended that he might refrain from doing so, and so save 10s. 6d. of the Poll tax which he now must pay. Let us then consider what this single gallon per head actually represents. Each person who drinks spirits regularly, even if moderately, probably



takes one glass in the day. One glass each day is eight gallons in the year. This means that for every person who drinks spirits in Ireland there are seven persons who never touch spirits. It may be said that some take more than one glass each day. If so, the total consumption being what it is, we may even be induced to look with some complaisance on the excessive drinker, because he forces an increased number to abstain altogether.

In this examination we must not forget the use of spirits as a medicine. The actual facts of one case are before my mind, which may be taken as a fair and moderate example. Two years ago a friend of mine residing in Ireland, then seventy-five years of age, who had been a strict abstainer all through life, had a severe illness in which the heart was affected. Several doctors agreed that a moderate use of a good stimulant was the only means of restoring and prolonging health. Several stimulants were tried, but none was found to answer so well as old whiskey, and of this a tablespoonful had to be taken three times a day. This comes to ten gallons in the year. In other words, the Government levy a tax of £5 5s. per annum on the means of preserving the life of this aged person, who has brought up a large family and has in many ways done his duty by the State. In a poor country such an exaction is an extremely weighty burden. There are many such old

persons in Ireland for whom the best medicine is this product of the country. For each one there must be nine entire abstainers.\*

We may, then, fairly sum up this matter on the facts elicited. As compared with the British the Irish are moderate drinkers. Bearing in mind the severe climate, their exposed occupations, and the wretched diet on which they have to subsist, they may even be described as abstemious. The excessive increase of the duty on a native manufacture in many ways, and considering all the circumstances, a necessity for them, has not increased sobriety which, like other virtues, will only develop when the well-being of the nation is carefully guarded. The cruel exactions of the last forty years would not have been possible under any of the statesmen of the earlier part of the century, and they have not increased the Imperial contribution, while they have largely tended to the ruin of the nation.

It may be necessary to state how far it is practicable, in Ireland, to raise revenue by the taxation of alcoholic beverages. In Great Britain at present 53 per cent. of the national income is raised by indirect taxes, and about 35 per cent. of the amount collected by this means is raised by taxes

\* Wherever any facility exists for providing substitutes for spirits the people of every class readily take advantage of them. But, unfortunately, the population is so scattered that it is hard to make coffee-houses self-supporting, a fact brought home to me by thirteen years' effort to do so in one remote district.



on alcoholic beverages. In Ireland the whole amount which it is necessary to collect by indirect taxation could easily be levied on such beverages. The argument is against excessive taxation; there is no suggestion that they should be freed from duty.

The question may arise whether the arguments used in favour of a reduction of the tax on spirits in Ireland do not apply equally to Great Britain. The answer is that each person on the average in Great Britain uses a much larger quantity of other stimulants, is better housed, and eats a more sustaining diet, particularly a larger quantity of animal food, than the Irishman does, therefore he can more easily dispense with spirits. It must be also borne in mind that the pressure of a tax depends upon the size of the income that has to bear it and, as it will be seen hereafter, that the average income available for taxation in Great Britain is ten times larger than the average taxable income in Ireland, in such circumstances an equally good case for reduction cannot be made out.

The clue to this whole problem, as between the two islands, is found in the consideration whether what is taken to a great extent as a luxury in one is not a necessity in the other. When we consider the articles of daily consumption in Ireland we cannot help being struck by the prominent position which tea and tobacco, as well as spirits, occupy.



Notwithstanding his comparative poverty, the evidence shows that the Irishman pays 7s. 7d. per annum tax on tea and tobacco, whilst every person in Great Britain, on the average, pays only 7s. In the larger island all these articles are simply items more or less important among an ample and varied diet. In the other they are staples in what is probably the most restricted dietary of any civilised nation. Surely then, it is reasonable to conclude that the Irishman uses such articles so largely because he finds that with their help he can manage to subsist on the very small income which is allotted to him and, if this be so, they are necessities to him in a much greater sense than they are to the inhabitant of Great Britain.

The position was well summed up by Sir Robert Giffen :—

“It is only evident that in matters of taxation Ireland is virtually discriminated against by the character of the direct taxes which happen to be on articles of Irish consumption.”

The point was further elucidated in a sentence in the evidence of Mr. Murrough O'Brien :—

“The standard of taxation for drink is its alcoholic strength; but an exception is made in favour of beer, the Englishman's principal drink; the tax upon this at the usual specific gravity of

1·055 degrees would, in proportion to its alcohol, be 1s. per gallon instead of 2d."

When it is remembered that three-fourths of the joint population of the United Kingdom are Englishmen whose consumption of beer is thirty-seven gallons per head, it will be seen that this discrimination in their favour exempts their great national beverage and manufacture from an extremely large annual contribution at the expense of Ireland and Scotland.

When the poor, unchanging fare which is daily consumed in the cottages is considered, it will seem little less than miraculous that over five millions per annum should have been levied upon these necessities of life during the last five years. That it forms an unequal burden is proved by the fact that 76 per cent. of the whole taxation is paid in Ireland, against 53 per cent. paid on the same items in Great Britain.

It is useless to expect that this large matter can be adequately considered without the whole question of the fiscal unity of the two countries being discussed. The Royal Commission rather refrained from going into that question, as not being included in the reference, but the evidence presents all the materials that should enable Parliament to arrive at a sound decision upon it. We have seen that in 1817, while every wish to effect a fiscal union was expressed and the Customs cordon

was swept away, statesmen recognised that it was impracticable to equalise duties with those levied in Great Britain. Even in 1853 complete fiscal unity was not secured, as the Land Tax, the Inhabited House duty, the Railway Passengers duty, the taxes on horses, carriages, patent medicines, armorial bearings, and other assessed taxes do not even now exist in Ireland, and the amount of the dog tax differs in the two countries. It will be said that this is evidence of a considerate disposition. Unfortunately for such a contention Ireland is deprived of her share of the portion of the receipts from licenses which should go to local authorities, and this balances all these small exemptions.

Thus we see that the taxes are still differentiated, though at a point which gives no practical relief to Ireland, and this fact is valuable evidence of the impossibility of establishing complete fiscal unity. It leaves the field open to discuss whether the steps which have been taken were wise. In connection with this matter nothing can be more interesting than the opinion of Mr. Pitt himself, the author of the Union. Recognising the importance of his views, the Commission have printed the statement of what his intentions were. The first extract runs :—

“To avoid suspicion of unduly loading our sister kingdom with more than her share of the expenses



of the State, to obviate all imputation of partiality . . . the parliaments of both countries have fixed proportions to be paid by each for a limited time, at the expiration of which it is presumed the finances of each may so far approximate that they may be assimilated and identified."

This quotation will be found to contain the gist of Mr. Pitt's views on this difficult part of the problem on which he was engaged. It shows his desire that the proportion fixed might not operate unfairly, and that it should be reconsidered at the end of a limited time ; and his remarks about the finances of each of the countries approximating lays down the condition which, in his view, would alone justify the establishment of a fiscal union. His argument developed as follows :—

"The object of the financial arrangements was to effect the gradual abolition of all distinction in finance and revenue between the two countries, and to accelerate the time when both countries form but one fund and pay one uniform proportion of taxes throughout each. It is obvious while there remains a disproportion of debt they cannot form one fund. That event cannot take place till, by the operation of circumstances, that disproportion is destroyed. . . . If our sinking fund will discharge our larger debt before the debt of Ireland can be discharged, though not of equal magnitude, the

greater debt discharged in the shorter time may not surpass the less debt remaining a longer time unpaid ; and whenever the real value shall be alike the finances of both countries may be assimilated and identified, and it will remain in the discretion of the United Parliaments to abolish all distinctions of quotas and contributions, and to fix one rate of taxation throughout the United Kingdom, subject merely to such abatements as from circumstances may become necessary.”

From this it is clear that Mr. Pitt's intention was that fiscal union should not take place until the debt of Great Britain had been reduced, so as to approximate to the debt of Ireland. Exactly the opposite is what took place. The debt of Great Britain was not reduced but nearly doubled, and the debt of Ireland was increased in still greater proportion, so that the approximation, which the statesmen of 1812–1817 considered such as to justify the union of the finances between the two countries, came in a manner entirely different from what Mr. Pitt had expected. Moreover, in a third passage, he clearly states what must be the conditions of fiscal union :—

“It were a consummation much to be wished that the finances of both countries were so nearly alike that the system of both could be identified ; but from the different *proportions of debt*, and

the different *stages of civilisation and commerce*, and the different *wealth* of the nations, that desirable object is rendered impracticable."

Nothing can be more precise than these words. It is clear that unless the differences which are here so expressly stated should disappear, Mr. Pitt would never have recommended fiscal union between the two islands.

The question is, therefore, Have these differences disappeared? Surely not. In each one of these respects there is a greater contrast between Great Britain and Ireland than there was in 1801. Then the population of Ireland was to the population of Great Britain as 2 to 5, and the capital was, according to the best estimates, as 1 to 3. Now the population is as 1 to 8, and the capital is as 1 to 30. It is impossible to make any comparison between the commerce of the two countries, because that of Ireland is so trivial. In the whole of the United Kingdom the imports exceed the exports as 408 exceeds 274, but when Ireland is separated from the rest of the kingdom, the exports are found to exceed the imports as 26 exceeds 20. It is, however, in the quality and character of these movements that the hopelessness of contrasting the wealth of the two islands is most clearly exhibited. The Irish exports are mainly the excellent food of the country which, in a healthy condition of affairs, would be consumed at home,



while the imports are made up in great mass of low-class food which the people bring in to replace their own produce. The British exports, on the other hand, are mainly the highly developed manufactures of the country and the produce of her rich mines. It is evident, therefore, that if a comparison at the beginning of the century of the different stages of civilisation, commerce, and wealth in each country respectively, made a fiscal union impracticable, that union was more impracticable twenty years later, still more so in 1853, and it is a thousand times more impracticable to-day, judged by all the tests which Mr. Pitt applied.

It is difficult to keep this matter quite separate from the ideas suggested by a policy of protection, yet it is absolutely necessary to do so. In the year 1824 the last of the preferential duties which were maintained against Irish commerce were swept away. Such duties should not be restored for or against either island. On the other hand, so long as indirect taxation for revenue purposes continues to be necessary, each should be at liberty to levy such amount of duty as might be necessary for its own financial obligations, and only that amount, on any articles of production or import. Such a policy would not prejudicially affect trade so long as protection is absolutely excluded. At present a great bulk of dutiable articles passes from one to the other under bond. There are bonded warehouses at all the principal ports. If the whole

quantity had to pass in bond, after some slight adjustments at the commencement, it would make no difference to commerce. The Irish would use not less but more tea, tobacco, coffee, or dried fruits, if they were allowed to distribute them without duty in their own country. On the other hand, the trade in Irish whiskey or Irish manufactured tobacco or beer done with Great Britain would not be any more prejudiced than it is at present. There would be little, if any, additional cost in making these arrangements.

At present the duties on beer and spirits in the Isle of Man are lower than in Great Britain, yet the duties are collected by the Imperial Customs House. The prosperity of the Channel Islands to a great extent depends on the fact that little or no duties are levied on such important articles of consumption. The description of these small communities is such as we might wish were true of Ireland. "Taxation is trifling, customs duty very light, living cheap, pauperism unknown. . . . The bulk of the holdings contain only five to eight acres; twenty acres is a large farm. The exports to England amount to £10 for every acre of land; the Imperial contribution was £475 per annum for the five years ending in 1885. The population keeps on increasing. In 1821 it was 49,427, in 1891 85,716." An Imperial contribution on the same scale from Ireland would amount to £20,000 per annum, and the rich inhabitants of the Channel



Islands in their exposed position are no more entitled to escape this levy lightly than the poor inhabitants of Ireland, who have to pay a hundred times as much in proportion to the size of the country. So far as taxation goes, size can make no difference, and one can see no reason why good results should not arise in Ireland from a frank adoption of the same policy. There would be some slight inconvenience to travellers, but a consideration of this sort cannot be placed against the benefit to the whole nation. Finally, it must be remembered that this question is not one affecting the political union between the two islands. It is the original policy planned by Pitt; it was partially carried out until the year 1853; there was some prosperity in Ireland while it continued; there has been continuous decline since it has been abandoned.

From these questions of the spirit duty and the fiscal union between the two islands we are able to trace the operation of the law under which all the increases of taxation have been made. The procedure is founded on two principles, which have grown more inflexible each year. The first principle is, that in considering the time at which a tax should be laid on Ireland, its amount, and its form, regard shall be had only to the suitability, in all these respects, of the tax to Great Britain, and secondly, that no consideration whatever shall be given to objections or protests that may be made



on behalf of Ireland. Both these principles would be intelligible if the happiness of the larger number in Great Britain were in any respect secured by the financial oppression of the few in Ireland. But it is not so. Great Britain does not now gain the slightest advantage, as more than the amount collected in Ireland is spent in that country.

Again, if Great Britain had not been able to pay her own way, and yet had been strong enough to exact these sums, or if the country had been engaged all through the century in such a terrible struggle as lasted for the first fifteen years of it, one could understand, if he could not approve, the course which events have taken. But how different are the actual facts. Great Britain is far the richest nation in the world. Except for the Crimea and the Indian Mutiny, there has been no disturbance of the long peace. In a speech from which we have already quoted, delivered in April, 1800, Mr. Pitt said: "But it has been said, 'What security can you give to Ireland for the performance of the conditions?' If I were asked what security were necessary, without hesitation I would answer, 'None.' The liberality, the justice, the honour of the people of Great Britain have never yet been found deficient." One can hardly read these words without feeling that, taking them in connection with all the great Prime Minister said on the subject, if it had been possible for him to have been in power all through the century, the course

of events would have been very different. His imagination would have enabled him to interpret the cruel situation of Ireland, and the same spirit of moderation and fairness that prompted him at first, would have enabled him to take steps adequate to meet her difficulty.

Most people in Great Britain are so familiar with the idea of Government repressing the expression of Irish opinion, whether in Parliament or in the country, that they readily approve such action. This approval is only conceded because the people honestly believe that they are sanctioning the repression of turbulence and lawlessness. As a matter of fact this repression has had the effect of trampling down protests made in the most constitutional manner with the object of securing, let us not say a system of honest finance, but at least friendly consideration for mere money difficulties. Attention must therefore be drawn to examples which illustrate this point.

In 1822 Sir John Newport made an emphatic protest in Parliament which, no doubt, was elicited by the exactions under the new Tobacco Duty. He reminded the House that he had told it on a former occasion that the debt which was so foolishly being charged to Ireland would never be repaid, a prophecy which he said had now been fulfilled by the abolition of the debt. He now foretold that the result of the new impositions would be that Great Britain would reap a "harvest



of discontent, not of revenue.”\* In 1833 Mr. O’Connell called attention to the decreased consumption of necessaries since the time of the Union, and illustrated his speech with many striking figures from the first fifteen years of the century,† but the abolition of the Customs cordon made it impossible for him to bring his arguments up to date. These expostulations evoked what has become the stereotyped answer of the English ministers, that things were going fairly well in Great Britain, and that nothing particular was known about Ireland, but it must be assumed that all was well there too.

In 1853 Colonel Dunne called attention to the policy which was being inaugurated, and pressed for the appointment of a Committee to consider the condition of Ireland and the possibility of her paying the proposed increased taxation.‡ His expostulations were brushed aside by Mr. Gladstone, who said: “The Motion was extremely unfortunate in respect to its form and to the time in which it was made . . . he could not see that any Committee was wanted. . . . The matter was as clear as daylight at that very moment.”§ Ten years afterwards Colonel Dunne made the same proposal,|| but ultimately withdrew the motion. He renewed it, however, in 1864, and this time the

\* Hansard, Second Series, vol. 6, c. 1740.

† Ibid., vol. 22, c. 1136.

‡ Ibid., vol. 27, c. 504.

§ Ibid., c. 515.

|| Ibid., vol. 171, c. 816.



Committee was appointed.\* Notwithstanding his efforts, beyond collecting rather inconclusive evidence of the poverty of Ireland, no practical good was achieved. This should excite no surprise. Only a few select classes of the population of the country were represented in Parliament at that time. The people who had experienced the pangs of poverty, were still shut out by the high franchise and the system of open voting. Not only was popular opinion unrepresented upon the Committee, but the majority of its members were entirely ignorant of the state of affairs in Ireland, and represented, in a somewhat exaggerated form, the current British ideas upon the subject. Practically, no figures were available such as the present Royal Commission has had the advantage of considering, and in the absence of such facts it will be felt that the inquiry must have proved futile.

The name of Sir Joseph McKenna will always be prominently associated with efforts to procure juster financial treatment for Ireland, and he has added to his many services by the evidence which he gave before the present Royal Commission. In 1867 he made a striking statement in Parliament of the increase in taxation which had taken place, and summed up the result of Mr. Gladstone's policy as giving "one shilling of relief for every pound he took out in taxes." †

\* Hansard, vol. 173, c. 1199.

† Ibid., vol. 188, c. 1292.

In 1875, in another debate inaugurated by Sir Joseph,\* Mr. A. M. Sullivan aptly reminded the House of Grattan's prophecy "that Ireland would stagger under a weight which was a feather on the shoulders of a wealthier people." On that occasion the task of replying fell to Mr. Robert Lowe, who said "that it must be shown that the individual is more heavily taxed in similar circumstances in Ireland than in Great Britain." This exactly describes the valuable work which has now been accomplished.

In 1882 and 1886 Sir Joseph McKenna returned to the question,† and in the latter year, for the first time, a sympathetic ear was lent to his complaints. Naturally, in the Home Rule debates of the same year, much attention was given to the financial question, as well as in 1892, but it will probably be found in the long run, that the turning-point with regard to the sympathy as well as the intelligence of the British Parliament was reached in 1890, when Mr. Goschen, as Chancellor of the Exchequer, granted a Committee which was to report, among other points, upon the equity of the financial relations in regard to resources and population.‡ The work which this Committee failed to accomplish has been carried to a more successful conclusion by

\* Hansard, vol. 222, c. 1703.

† Ibid., vol. 268, c. 912; vol. 302, c. 1039.

‡ Ibid., vol. 348, c. 922.

the present Royal Commission. Still no practical step has been taken and, while Parliament keeps on discussing and considering the question, the unfortunate people in Ireland have to pay the taxes and face the ruin which the exaction of them imposes.

The adoption of the ballot system in 1871 conferred upon Ireland, for the first time, the machinery indispensable for the free expression of popular opinion, and the Franchise Act of 1884 completed the work. Before 1884 in Great Britain there was one vote for every nine of the population; since, there has been one for every seven. But in Ireland before 1884 there was only one vote for every twenty-four of the population; to-day the ratio of the representation almost corresponds with the rest of the United Kingdom. These great changes have necessarily produced an immense effect in Parliament, yet little help has been given to Ireland, by the constitutional rights which she enjoys, in discussing this matter of taxation. Her members are 103 in a Parliament of 670. It requires little effort of the imagination to realise how hopeless it is for them to try to explain their particular grievances to colleagues who do not suffer from them. When any plea is put forward the answering cry is "What about England?" — "What about Scotland?" — "What about Wales?" If, as it often happens, the question is the relief of distress caused by famine in Ireland,



it is of no avail that the Irishmen endeavour to explain that there is no famine in England, or Scotland, or Wales. This little difference between the countries is overlooked. Thus, with no separate opportunity for discussing Irish finance, with no figures to show what the people have had to pay, and with the House not unnaturally impatient, it will readily be understood that Parliament seemed to hold out little hope of reform.

If the idea that the force of British opinion is used to repress the demand of Ireland in favour of economic administration be received with reluctance, we shall be still less likely to accept the suggestion that the physical force in the country is chiefly exercised to collect the unreasonable demands in the shape of taxes and rent. Yet a review of the course of affairs during the last half-century almost necessarily leads to this conclusion. The last movement which can be dignified by the name of an outbreak occurred in 1848, and it was of the most trifling character. Nothing happened in connection with Fenianism in 1866 which a few policemen were not able to cope with, and that is thirty years ago. Therefore it must be admitted that there has been a great improvement in the observance of peace and order, and that the people have shown an increasing reluctance to resort to measures of violence ever since they have been permitted to express their desires in a constitutional manner. This is

not to be wondered at. After all, the ballot is more efficient than the bludgeon and, for the last fifteen years at any rate, the populace have seemed to be quite willing to wait patiently for the results of constitutional action. While, however, the peaceful condition of the country has improved, the numbers of soldiers and of police employed, and the expenditure in connection with these forces, has steadily increased.

Some allusion has already been made to the standing army that is kept up. It is only necessary here to add that its annual cost amounts to nine shillings per head of the inhabitants, so that the expenditure on the army to-day is as great as the total taxation of the country was a hundred years ago.\* So far no disposition has been shown at any time to reduce this force. During the Crimean War the army in Ireland was maintained at almost its full strength, and now it consists of twenty-nine thousand men, which gives twice as large a proportion of soldiers to the population of the country as was formerly maintained.

For the purposes of our present inquiry the Royal Irish Constabulary is an even more interesting body. This celebrated force possesses every characteristic of a standing army, having scarcely any features in common with the police forces which are known in Great Britain. Although

\* See Appendix, Table IV., p. 204.



its squadrons are scattered over every county, they are all under the command of an Inspector-General, who is seated in Dublin, and the localities have no control over them. The force was established in 1836, and it then numbered seven thousand four hundred men, or one to about every one thousand and eighty of the population, and its cost was  $10\frac{3}{4}$ d. per head of the population. Ten years afterwards the numbers had increased by three thousand, and by 1856, although a great decrease had then taken place in the population, another thousand had been added. The men are armed not like British police, but in accordance with our notions of soldiery. They carry rifles with an appropriate supply of ball cartridge, and they are housed in strongly-built, we might almost say fortified, barracks in every district. Those who, like myself, are familiar with these men from infancy, cannot repress an expression of admiration of the good qualities which they have often displayed. Physically they are tall and good-looking, the pick of the peasantry, well drilled and perfectly disciplined, and their conduct, so far as the range of their duties and training extends, is highly creditable.

But here our chief concern is the question of cost. Viewed from this standpoint, there is no country in the world with such limited resources as Ireland, which indulges in such an expensive luxury.



In the year 1876 a system of superannuation was more generally adopted, which led to the creation of an army of pensioners, quite as important in their effect on the resources of the country as the police proper. In that year the number of men in the force was just over eleven thousand, but the pensioners numbered four thousand. To-day, while the population is less, the force is seven hundred and fifty more, and the number of pensioners has grown to six thousand one hundred and seventy-six, or altogether the body consists of eighteen thousand men, and its annual cost is 6s. 4d. per head of the population; so that this secondary army costs almost as much as the whole taxation of the country amounted to a century ago, and there is one policeman for every two hundred and fifty-seven people. It is difficult to compare this cost and the numbers with the forces in Great Britain, where so many of the people live in cities. Perhaps the nearest approach to comparison may be made with Scotland, which has a larger urban, but nearly the same total population, where there is about one policeman for every thousand people; the cost is about 2s. 3d. per head of the inhabitants, and the total cost of the force is little more than the pensioners cost in Ireland, say one-third of the Irish amount.

Whether there is extravagance connected with the police force cannot be decided without considering the nature of the work that they

have to perform. Perhaps this will be best understood if it is looked at on a small scale from a local standpoint. In the village of K——, which contains six hundred inhabitants, there is a barrack containing ten men, including the officer. According to the figures which have been stated, this costs the village a thousand a year. In Great Britain one policeman would be sufficient for two such villages. But it will be said there is more crime in Ireland, and there is probably enough work for them all to do. This, however, is a question not of opinion but of fact, and statistics show that out of every hundred thousand people there are 59·7 in prison in England, 69·6 in Scotland, and only 58·4 in Ireland. In the neighbourhood of this village there has been no serious crime for the last half century, and during that time the population of the district has fallen to half, but the number of the police steadily increases. The members of the force are the only prosperous people in the place. They are well fed and clothed, and their duties are exceedingly light. They collect agricultural statistics; prepare the small cases for the petty sessions held each fortnight. Two await the arrival of every train, and two others watch with interest its departure. They have bicycles, dogs, and a boat for fishing.

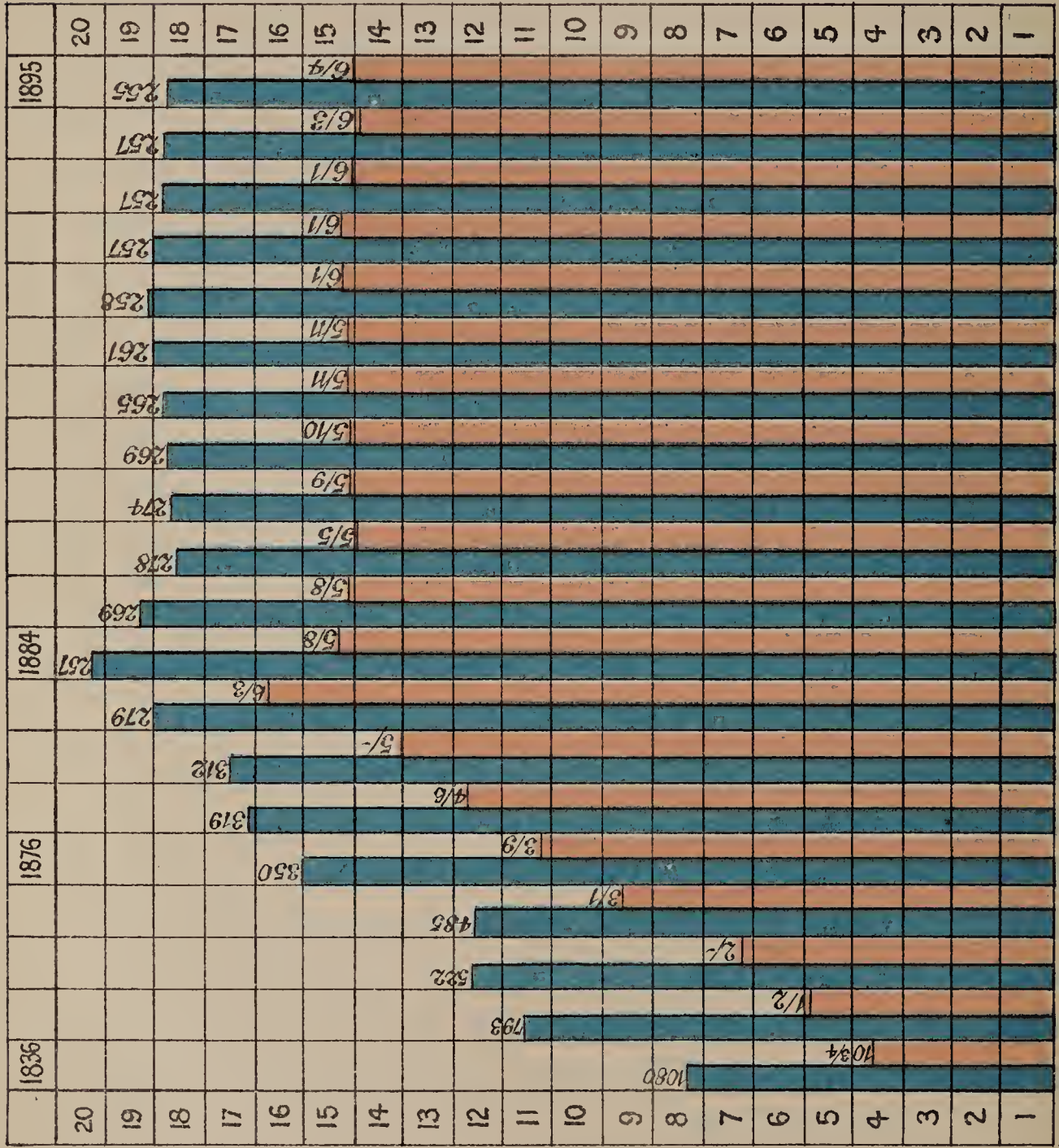
Perhaps this picture does not convey, in the most vivid manner, an idea of extravagance. At





DIAGRAM IV.

Showing the growth in numbers and expense of the Royal Irish Constabulary since the force was founded in 1836. The figures at the sides represent in men a thousand, and in money £100,000. The years are along the top. The blue columns represent the total number of men in each year, including pensioners; the small figures on the top of these columns show number of people to one policeman. The red column shows the total cost, and the figures on top the cost per head of the population.



least two villages within a few miles of the same neighbourhood have disappeared, and the only thing that remains is the police barrack. This, however, still contains five men, the smallest number allotted to any barrack, and is well maintained.

After six months' probation the pay of the policeman is 21s. a week, increasing triennially to 25s., in addition to house-room, clothes, boots, and other allowances. Promotion is rapid, and during the twenty-five years of their service a large proportion advance to the maximum of about £2 per week. As the men join the force at about twenty-one years of age, they are able to retire in the prime of life, at forty-six, on pensions which range up to nearly £90 per annum. It will be seen that this is a splendid opening for the peasantry of a poor country, and the only pity is that all cannot do as well. The wages of the agricultural labourer are about 9s. per week throughout Ireland: rather an unfortunate contrast with the sum which the policeman receives. At the end of his service the pensioner is able to compete with the civilian in business, or for any situation that may be vacant, with the advantage of having at his back an assured income. Diagram IV. shows the growth in numbers and expense of the constabulary since the force was founded in 1836.

These two armies of military and police taken



together number forty-eight thousand, one per cent. of the whole population, or allowing five persons to each family, one armed man to every twenty peasants. The total cost amounts to three and a half millions, or about sixteen shillings per head of the population. Considering the extreme poverty of the people, and the small amount of crime as compared with Great Britain, it is difficult to conclude that these forces are maintained for the legitimate requirements of government.

It may be worth while to add that every means of offering any resistance to the law has been long since carefully withdrawn from the people. It is exceedingly difficult for the farmer to obtain permission to keep even a fowling-piece. Arms of every kind have been rigorously cleared out of the country, and the Act forbidding their use is renewed every year. If these restrictions and the existence of effective forces were combined with the maintenance of a just and fair system of government, there might be less complaint to urge ; but in the face of the facts that have been brought to light, it is impossible to resist the conclusion that there is some connection between this display of strength, and the ruthless manner in which so great a proportion of the resources of the people are annually swept into the coffers of the State.

Every one of the central establishments maintained by the Crown exhibit similar features of extravagance. If the cost of these were in pro-



portion to population, they would amount to one-seventh of what is spent for the same purpose in England, making no allowance for the greater poverty of the country. But the Local Government Board\* in Ireland costs four-fifths of the English expenditure; the Board of Works two-thirds; Law charges more than half; the Superior Court one-third; prisons one-fifth; so that within the whole range of the Government institutions there is not even one conducted with due regard to economy or the resources of the country. By such extravagances the cost of the Irish Civil Service was raised from 4s. 6d. per head of the population in the year 1820 to £1 3s. 11d. in the year 1893.

All the examples of the increase of expenditure which have been considered have related to what is called Imperial taxation. It is quite as necessary to examine the incidence of local burdens. Requirements in the rural districts were formerly met, almost exclusively, by property belonging to the local corporations or to the public; nearly all such public property has been gradually alienated, except in four or five towns, and no resource remains but the imposition of rates and taxes. In a commercial community which may suddenly arise on a spot possessing no natural resources, but suitably situated for trade, rates fairly levied are a most convenient means for sustaining local government, and often the only means

\* Evidence R. C., vol. ii. q. 10,532.

that are available. Yet even in such communities prosperity is accompanied by the acquisition of public property, the application of tolls to public uses, and the suppression of private monopolies by the municipality. In remote rural districts some such sources of wealth are almost indispensable. Money is at all times hard to find; if the people are to prosper it must be to a large extent by living on the commodities which they produce. A somewhat similar restriction must control their humble public establishments, and rates, even comparatively small in amount, form a most oppressive burden.

There is no country in which this was better appreciated formerly than in Ireland. In the various "plantations," when a town was founded property was given to it for public uses. The expression "town park" remains, an interesting monument of these wise grants, and a witness against the bad system under which these lands have been lost to the public. At the present time successive governments have always exempted these lands from the control of the Land Acts. It was not land alone that was secured to the community by these ancient charters. A copy of one in my possession sets out that the town hall, market dues and tolls of every kind, as well as all land within a mile of the town on every side, shall remain the property of the town for ever. The country town to which it refers has not to-



day a scrap of all this property. One or two others known to me are more fortunate, as some remnant still remains to them.

The two periods which afford the best illustrations during the century of how the localities were stripped of public property are 1834 to 1841 and 1869. In the former period the Irish Municipal Reform Acts were before Parliament, but instead of passing as the British Acts had passed, they were postponed on various pretexts from year to year, or rejected by the Lords. Meantime in Ireland old charters disappeared, and public property was acquired by private individuals until 1841, when a mutilated Act was allowed to pass, which conferred nothing on the people but the power to tax themselves. In 1869, under the Church Act, the tithes which had from time immemorial belonged to the parishes, were swept into a common fund, and the use and control of them by the localities ceased.

Outside the towns and villages there was also a public inheritance. Waste lands, forests, mountains, boglands, rivers, and the seashore belonged to the people. While this was so the poor were able to live on their own resources, and all such property in one way or another helped to maintain life. When this was altered no resource remained but rates, banishment, or death. In one of the most ferocious Irish clearances of the olden time, the fate of the fugitives was summed up in the sen-



tence "Hell or Connaught." Leaving out of sight the next world, it must be recognised gratefully, that Connaught remained open in this. So it was in every persecution, something was left to the people. Now all this is altered. Connaught is subject to taxes and rent in every part. There is not a patch of common, scarcely a village green. On the bog known as Achill Island, which remained till this century a safe refuge, where the little fields stretch up the wild mountains like squares on a chessboard, there the collector goes. We have even heard of strong expeditionary forces sent out into the Atlantic to gather the tribute of the Isles of Aran.

It will be said that this is the growth of civilisation, and that things have changed. Because new circumstances have arisen in Great Britain we assume that they have arisen in Ireland. But in it there is little change. It is more dependent on agriculture than it was a hundred years ago; its wealth is less; its population is no greater. The chief new condition which affects its power to sustain life is the attempt to collect nearly twelve instead of two millions of taxes.

Some of the new local burdens imposed seem to be so clearly beneficent in their character, that it is right to give them a little consideration. Probably, the one to which least exception has been taken is the imposition of taxes upon localities for the construction of railways. The

relation of the railway system to the prosperity of the country is so close that some examination of this matter can scarcely be avoided. In the year 1836 a Royal Commission was appointed to consider a general scheme by which railways might be developed throughout Ireland. Practically it reported in favour of the railways being constructed by, and belonging to, the State. Resolutions in the sense of its proposals were adopted by the House of Commons, but soon afterwards the untoward influence of Great Britain asserted itself, and the work was left in the hands of private companies. There is now a consensus of opinion that this was a great mistake, and experience has shown that the system of the larger island has not been successful in the smaller. The network of railways which covers the country has not been able to get itself constructed without state and local aid.

As early as 1842 an advance was made to the company which connects Dublin and Belfast. In 1847 the Great Southern and Western got six hundred and twenty thousand pounds, and in 1849 half a million was lent to the Midland Great Western. Altogether there have been advanced over four millions, of which three have been repaid. Local guarantees, previous to the Acts of the last twelve years, cover another million of capital. During 1895 a railway on which £60,000 had been advanced, half on the security of the undertaking



alone, and half on the Baronial cess, as well as the undertaking, was sold for £5,000, and a second line, on which £15,000 had been advanced, was sold for £2,000.\* The effect of leaving matters, as regards the great trunk lines, in the hands of private companies is, that in return for very considerable public aid no effective control has been secured, the system is ill planned and disconnected, rates are high, the agricultural wants are not supplied, and the local industries have been allowed to die. We have seen how the country has depreciated, yet most of the great railway companies have prospered, a fact which taken together with the criticisms that are constantly levelled at their management, may be accepted as proving that this prosperity is not inconsistent with the decline of the general community.

Since the year 1883 facilities have existed for the construction, by private companies, of railways based on the principle of the locality through which the line passes, giving a guarantee of 5 per cent. interest on a certain amount of capital, and receiving a contribution from the Treasury not exceeding 2 per cent., or half the annual payment. Under these Acts eighteen lines have been constructed, three hundred and fifty-three miles long, at a total cost of nearly a million and a half. In later cases the interest

\* Sixty-third Report of the Commissioners of Public Works in Ireland (1894-5), p. 20.



has been reduced to 4 per cent. One or two examples may be given of how the plan has worked out in practice.

The first line constructed was in the Clogher valley, which lies between Armagh and Enniskillen, two towns served by the Great Northern Railway. This company, which looked with some jealousy upon the new line, refused to give proper terminal facilities, and there were no means of compelling it to do so. After seven years' working of the Clogher Valley line, the expenses are found to exceed the total takings, with a tendency rather to increase. Notwithstanding these features of the undertaking, the price of the ten-pound share in Dublin is fourteen pounds ten. The full guarantee has to be paid by the Treasury, and a heavy tax by the locality.

The circumstances of the second light railway are almost similar. It runs through the counties of Cavan, Leitrim, and Roscommon. Here again the balance is on the wrong side, and the Treasury has to make its full contribution, and the locality has to pay a tax of twenty-one pence in the pound. Nevertheless the five-pound shares sell on the Dublin Stock Exchange at seven pounds five shillings.

These are far from being the worst cases. Before Parliament agreed to make any grant it bound the locality to work the lines if the owners should fail to do so. In one case in the south the

Grand Jury has had to undertake this duty, the company having failed. Thus the unfortunate ratepayers have to provide nearly eighteen hundred pounds a year loss on working, in addition to paying interest on the capital. Yet the £1 shares continued to sell for £1 7s. In 1893, ten out of eighteen of these lines showed a loss on working. In one case, owing to a collision, this amounted to nine thousand pounds. The tax for interest on capital was paid in every instance, and it ranged up to two shillings and fourpence in the pound on the rates. Perhaps it will be assumed that, as the ratepayers find so much money, these lines carry them for nothing. But it is not so; the trains are few, slow, unpunctual and uncomfortable; the fares and rates for goods are exorbitant. Where the Grand Juries have to work the lines at a loss, they might possibly protect the interest of the ratepayers if they closed them altogether. This would not in the least affect the value of the shares. The rails might be pulled up, cattle might be housed in the waiting rooms, the whole property might be destroyed, yet the capitalist would continue to deal merrily in the stock of the phantom undertaking, knowing that he had the local guarantee at his back. With such ruinous results has Parliament launched these unhappy districts into speculation, in spite of the protests of many Irish members.\*

\* See Appendix, Table V., p. 205.



The oppressive nature of this system was so clearly seen after a few years' experience, that a new plan was adopted. Instead of the guarantee, a free grant has been made by the Treasury to some existing railway company, on condition that it would make a branch in the required direction.

Twelve new lines, two hundred and thirty-six miles long, have recently been opened under such arrangements. The total grants amount to eleven hundred and thirty thousand pounds. In addition, the localities have given a guarantee for a quarter of a million. There has hardly been sufficient opportunity of observing the results, and this will not at any time be easy, as there is no obligation to furnish particulars. Yet it is obvious that this vast sum has been used to construct a valuable property which is handed over freely by the State to private individuals. These are very different from the detached undertakings just described. Some of them have already developed a good traffic, and others promise well. If these small lines, constructed in connection with a great company's system, should not in themselves pay, taken separately, they may yet prove remunerative to the company through the advantage they will bring to its system taken as a whole.\*

This Railway policy, hastily pressed through Parliament, has never been sufficiently considered.

\* See Appendix, Table VI., p. 206.



A system built and managed by the State is intelligible, but this plan, by which the State makes a free grant is novel and likely to lead to many abuses. The public benefit is by no means clear. An example may be quoted of a spur, five miles long, built out from the Midland Great Western main line to Killeshandra, to secure which accommodation the County Cavan undertook a liability of six hundred pounds per annum. The service is most inadequate and the fares are high. Trains run to the junction station where there is often no connection with the county town four miles further, and on fair or race days hundreds of people are kept waiting at this desolate wayside station for two hours. There is a very early train every ordinary day when it is not much wanted, but on fair days when it would be useful, it is withdrawn. Representations from the Grand Jury, Board of Guardians, or Magistrates are not even acknowledged, but the payment of the guarantee has still to be made. This review of the Irish Railway System must lead to the inference that the possibility of obtaining such grants is certain to arrest the development of railways by private enterprise. The great expenditure which has already been incurred has benefited individuals and not the community, which has borne so much of the cost. If the enterprise proves profitable, the benefits accrue solely to the company; if it fails, the loss falls entirely on the public.

Another source of expense has arisen in connection with workmen's dwellings in the agricultural districts. Nearly thirteen thousand houses have been built since 1884, at a cost of a million and a half. Less than a hundred of these are in Ulster, about the same number in Connaught, and all the others in Munster and Leinster. Owing to the cumbrous machinery of the Acts, great difficulty and delay have arisen in carrying them into effect, and a heavy charge has fallen upon the ratepayers. The Union of Kilmallock built four hundred and sixty cottages; the cost averaged £130 each, the rent £2 8s. per annum, and there is a loss of five pounds a year on each house. In Cavan Union the cost of twenty-one cottages was £170 each, and the loss is over six pounds. These may be taken as fair average cases. This extravagance arises from the heavy charge for land, professional fees, and official expenses; in the Cavan case these expenses amounted to as much as the buildings. Occupants are not always of the poorest class, but such as could pay their own rent. Employers who have helped to get houses built are sometimes able to deduct the rent from the wages of their labourers. Altogether a great expenditure has been incurred, an immense and rapidly growing burden has been carelessly thrown upon the people, and there is reason to fear that the economic effects are far from satisfactory.

These illustrations are sufficient to indicate the causes of the increase in local taxation. The examples, although important, are only a few out of the wide range of extravagant, impolitic, and unfruitful outlay which may be found in every part of Ireland. Under all the heads expenditure steadily grows larger, as the administrative authority is remote and only imperfectly informed of the circumstances. Consideration of the nature and results of these enterprises should go a long way to convince every impartial person that such outlay should not be regarded as a set-off against over-taxation.



## CHAPTER IV.

### THE PURSES AND THE PAYMENTS.

IN previous chapters the amount of the total taxation has been stated, and some examination has been made of the principles upon which it is levied. The argument, so far, shows that while Ireland has made no progress in population or in wealth during the hundred years, nearly ten millions more of taxes are being exacted. Or if a period of fifty years be examined, the island has decreased in population to nearly half, and the taxes have been increased by about five millions, practically doubled. There is very little difference between these two statements. If exactions which were sanctioned down to the time of Sir Robert Peel had been reduced in proportion to the reduction in population, the total sum taken now would approximate to what was levied at the beginning of the century.

It is not intended to suggest that it is possible to return to such an amount as was sufficient from 1790–1795. New wants have arisen since then which must be provided for. But, making full allowance for these, the suggestion is that the annual taxation of Ireland

might soon be reduced by six millions, and that something like 20s. or 22s. per head for all local and Imperial purposes is as large a sum as the nation, with its present wealth, can fairly be expected to pay; and moreover, that this sum would be amply sufficient to provide everything that is required for an effective central government, as well as for good local administration throughout the counties; and that therefore the efforts of statesmen should be devoted towards taking, at the earliest possible moment, the steps that may be necessary to reduce the existing Poll tax of 49s. to such a sum.

Those who may think that the suffering of Ireland under the imposition of these taxes has been exaggerated, should read the evidence submitted to the Royal Commission by Mr. Murrough O'Brien, one of the Land Purchase Commissioners. The nature of Mr. O'Brien's duties are such as to bring him into touch with the condition of things in the agricultural districts, and his position is such that reliance may be placed on the moderation of his views. He showed that the loss to the country by the exaction of this taxation is constantly accumulating; and looking over the whole period, he said that "If you take the excess at two millions a year, payable for ninety years since the Union, at 3 per cent. compound interest, it would amount to over a thousand millions, and if you take it

as four millions for thirty years at the same rate, it would amount to three hundred millions withdrawn, which under a just system, would have been spent in the country, increasing its capital value, developing its resources, and enabling it to supply the wants of its people." This view of the matter gives additional weight to the reasons brought forward here in favour of a serious effort being made to cut down the amount levied each year to one half of what it is now.

The full case in favour of such a reduction cannot be appreciated without remembering that taxation, although the most serious, is only one part of the burden that the agricultural population has to bear. They have also to pay rent for lands, and according to the best evidence, this amounts to over ten millions throughout the whole of the country.

At the present moment there is more harmony of feeling between men of every shade of thought with regard to the Irish Land Question than has existed at any other time during the century. The subject was carefully inquired into a year or two ago by a Committee of the House of Commons, and a Bill was drawn to give effect to the recommendations of this Committee by the late Government, which passed the Second Reading in the House of Commons without a division. The present Government is pledged to proceed with a similar measure, and in its



ranks is Mr. T. W. Russell, who has made himself the advocate of the tenants, so far as Ulster is concerned. Without going into too much detail, it may be explained that the purport of this legislation is to remedy defects which have been discovered in the Land Act of 1881, to provide means for reducing the rents which were settled between that year and 1886, to secure rights of turbary to tenants, immunity from being rented on their own improvements, a more frequent re-consideration of their rentals and other advantages which all now admit should be conferred on them. Practically it is a question of reduction of rent. The farmers cannot bear the existing burden; the more reasonable landlords admit this and are making voluntary reductions, and the object of the legislation will be to secure an adequate amelioration of the situation in the directions named for the whole 'body of tenants throughout Ireland. We may therefore state this question, on which so much harmony exists, broadly, by suggesting that its settlement, through the medium of purchase or whatever shape the new legislation may take, will result in a reduction of three millions per annum in the rent now paid by the agricultural tenants. If we add this to the amount which is drawn out in excessive taxation, the total is something like nine millions from the whole population.

This is making the demand for reduction of rent a national one, and putting it on the same level as

the claim for reduction of taxation. The reason for this is that agriculture in Ireland is the national occupation. To help it is to help the whole country. This fact was brought out clearly in the evidence laid before the Commission, which showed that three and a half millions out of the whole population of the country depend directly upon agriculture for their support. The case may therefore now be fully stated that this reduction of nine millions in the annual burden is the most urgent relief which the Irish people require. Whatever may be done with regard to the question of national or local government, whether the Unionists may continue in office or the Liberals should come into power, no political party, responsible for the good order and welfare of the kingdom, can neglect the case for relief that has been made out.

No complaint can be made about the form in which the question is presented by the evidence of the Royal Commission. It does not raise difficult questions about history, religion, nationality, or law and order. It touches a matter absolutely and completely in the hands of the British Government. Viewed from this standpoint there may be some cause for congratulation that obstinate local authorities do not exist in Ireland to interfere with a reasonable reduction of the local taxation, nor will there be any opposition on the part of the Irish members to cutting down Imperial taxation. Whatever trouble may have been given in regard to other



matters, here there is nothing but plain sailing before the Chancellor who resolves to approach the facts in some adequate manner and cut away the abuses that have grown up.

Possibly the feeling that the whole question is a bagatelle, and that even if nine millions were struck off the burdens, it would make no material difference in the well-being of the Irish people, might prevent action being taken. To the inhabitant of Great Britain such an amount of taxation is a bagatelle : he can think of a score of his fellow-countrymen whose joint incomes amount to it ; perhaps he lives near London where the rates of one city reach to nearly this figure ; in the last nine years he has seen this sum added to the annual expenditure on war-ships, and possibly he is willing to see as much more spent on them. The question therefore arises whether this sum, so trifling in the annual income of one island, can really mean the difference between happiness and misery to the other.

No question was more fully inquired into by the Royal Commission than that which is here raised. The wealth of Great Britain was carefully analysed, its growth throughout the century was marked, and an estimate of the present national income was obtained from the highest authorities. The same care was devoted to Ireland, and in her case the task was simpler. The possibility of obtaining accurate statistics of national resources is now



much greater than it ever has been. Income Tax has been collected throughout Great Britain since 1842 and in Ireland since 1853. In connection with the tax there has been brought into existence, in both countries, the most elaborate machinery for marking the growth of profits in every business and for securing the share that belongs to the State. A large section of the people do not pay Income Tax, but the standard of exemption has been altered at different times, so that fairly accurate means exist for estimating the earnings of the class between the Income Tax payers and the working classes. Statistics with reference to the working classes have been greatly improved. Their numbers, rates of wages and total earnings may now be said to have been ascertained. The total income of the nation, then, has been arrived at by adding to the assessments to Income Tax safe estimates of the smaller incomes which do not contribute, and the wages of the working classes. Roughly, the two latter may be said to approach to the same amount as the former.

Such calculations have had considerable fascination for the people of Great Britain, and for nearly two hundred years estimates have constantly been made of the total wealth of the country by persons more or less qualified for the work. There is no one living who has given more thought to the matter than Sir Robert Giffen. His position at the head of the Statistical Depart-

ment of the Board of Trade gives him access to the best information obtainable, and on his authority we may place the total income of the United Kingdom at sixteen hundred millions per annum.\*

The total income of Ireland must be separated and deducted from this amount. The gross assessments to Income Tax there are thirty-eight millions. After careful examination of figures submitted by the Irish Registrar-General, and by the Board of Trade, and after taking the opinion of various witnesses, it was agreed that the highest point at which the Irish total income could be placed was seventy-six millions. The best authorities felt that this was an overestimate, and Sir Robert Giffen could only submit figures, satisfactory to himself, which made the amount about sixty-three millions, but he said that it might be desirable to add something to this figure. A safe mean to take between these two extremes is seventy millions. This amount cannot err on the side of being too low. A rather full estimate is included in it of the value of every species of commodity which the Irishman produces on his land and consumes at home. Thus all the milk, fowl, and eggs are valued, and a price put upon the potatoes,

\* An elaborate paper, highly spoken of by Sir Robert Giffen, was read to the Royal Statistical Society in June, 1895, by Mr. A. L. Bowley, where the detailed calculation on which this figure rests may be fully examined. The table is printed in the second volume of the Evidence of the Royal Commission.



hay, and grain crops of every kind. It is not unfair to suppose that these calculations will tend rather to exceed the actual value of the produce than otherwise, as the cultivation and management on the smaller farms and in the poorer districts, from which the returns can hardly be collected, will probably be rather under than over the average; and there is small margin for failure of crops or decline in agricultural prices. It will thus be seen that the gross income of Ireland is to that of Great Britain as 70 to 1,530, or 1 to 22.

Having arrived at the gross income of the two countries, it must not be assumed that their taxable capacity stands in the same relation. This point was very fully inquired into, and there appeared to be perfect unanimity in the minds of the principal witnesses and of the high authorities which were quoted by them, that in order to arrive at the taxable income it was necessary to deduct, from the gross income, an amount that would be sufficient to provide subsistence for every person in the population. There was probably a more complete consensus of opinion as to this being the only true method, and as to the allowance that should be made for subsistence, than on any other point on which evidence was taken.

One of the most interesting authorities quoted was a speech by Mr. Pitt in 1785 :—

“ The smallest burthen on a poor country was



to be considered, when compared with those of a rich one, by no means in a proportion with their several abilities ; for if one country exceeded another in wealth, population, and established commerce in a proportion of 2 to 1, he was convinced that that country would be able to bear near ten times the burthens that the other would be equal to."

If Mr. Pitt's ratio were applied to two countries which stand to one another, not in the relation of 1 to 2, but so far as capital is concerned as 1 to 30, population as 1 to 8, and income as 1 to 22, his standard would work out that the proportion of the smaller country should be about as 1 is to 75. The opinion of J. S. Mill sanctions the allowance of a margin for subsistence, and there was no question of the principle by any witness who was examined. Sir Robert Giffen suggested that it would not be safe to make any less allowance for subsistence than £12 per head per annum, and Sir Edward Hamilton, representing the Treasury, accepted this figure as reasonable.

When the allowance of £12 per head of the population is deducted from the total income in Great Britain, the taxable income of the country stands at ten hundred and ninety-two millions, or about £30 per head of the population ; when the same allowance is made from the total income in Ireland, the taxable income is fifteen millions, or



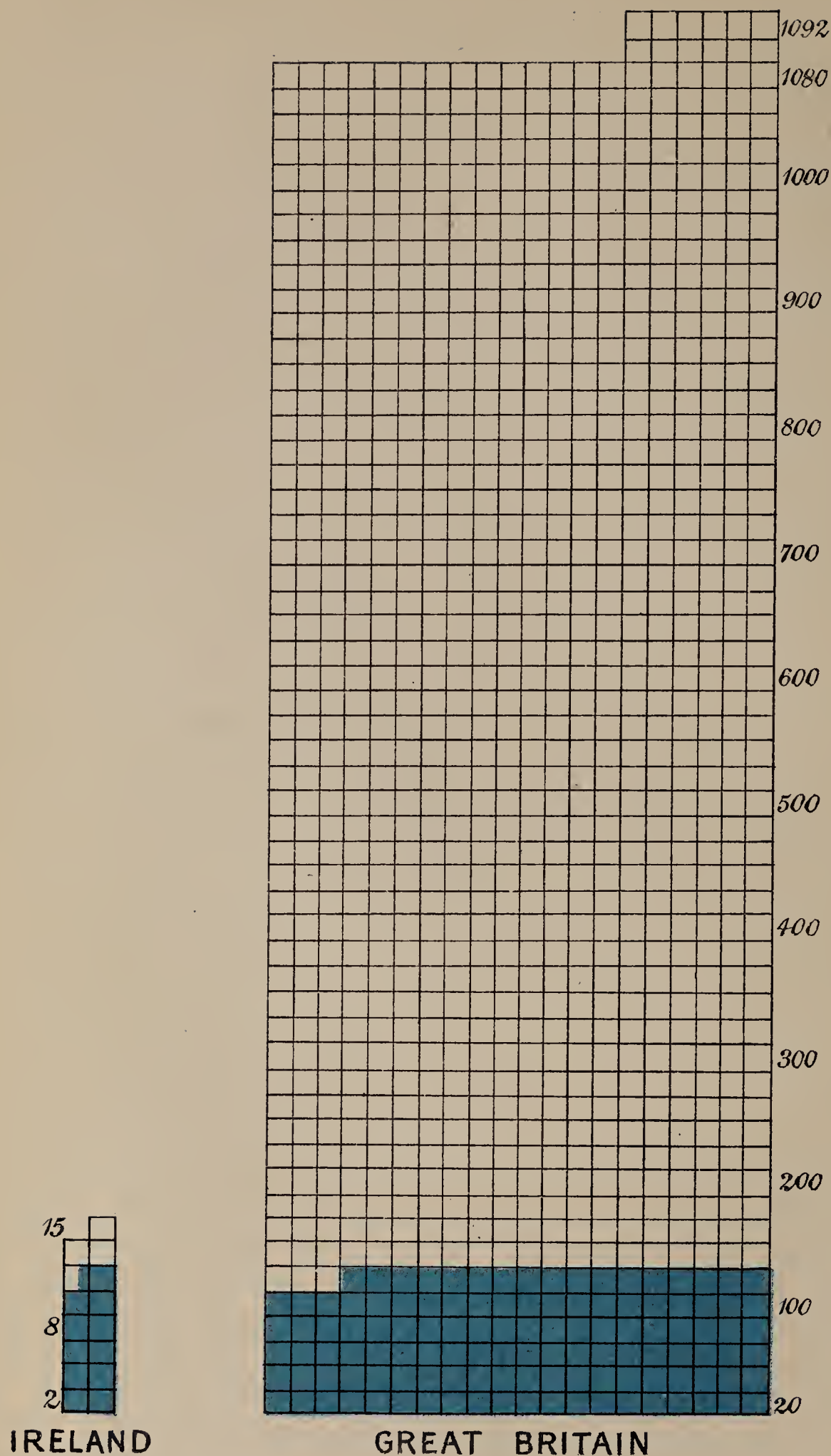


DIAGRAM V.—Showing the Taxable Income of Great Britain and Ireland, and the amount taken in taxes in each country. Each square represents a million. The amount taken in taxes is shown in blue. The gross income of Great Britain is taken at fifteen hundred and thirty millions and Ireland at seventy millions, and from each is deducted £12 per head of the population for subsistence. The balance in each country is the taxable income.



about £3 per head of the population. Therefore the taxable capacities of the two countries stand to one another as 15 does to 1,092, or 1 to 73. The population being as 1 to  $7\frac{1}{2}$ , if the Briton and the Irishman were to be taxed with exact fairness, according to their separate capacity, each Briton should pay ten times as much as each Irishman.

In order to make the comparison between the two countries complete it is necessary to take into consideration the amount of the taxes in each case. In Ireland this is easily ascertained, and the figure, rather over eleven and a half millions, has been frequently mentioned. In Great Britain there is some difficulty in adding the proper allowance for local rates to the Imperial taxation, but it is thought that a hundred and seventeen millions will be nearly correct. It will be seen that an error of a few millions is not material by reference to Diagram V., where the total taxable income, as well as the amount taken for taxes in each island, is shown. In Great Britain the total taxation does not amount to quite one-ninth, in Ireland it amounts to four-fifths of the taxable income.

It will now be seen how material the sum of nine millions per annum may be to Ireland although it is so trifling to Great Britain. In the latter country there is a margin of nearly a thousand millions a year after providing subsistence and paying all the taxes. Therefore the statement that nine millions is a trifle is simply the statement of a rudimentary

fact, considering the resources of the country. For any adequate reason Great Britain could provide ten times as much each year, and far more, without materially affecting her strength.

Therefore those who may have the good fortune to live under the protection of a power like this must make an unusual and a considerable effort to realise the condition of a country in which such a sum measures the whole difference between prosperity and gradual ruin. Nevertheless the fact to which we have drawn attention should enable every one to understand the situation with which the Irishman is face to face every day of his life. His taxable margin under a favourable estimate is about three and a half millions. Small at the best, this margin is utterly insufficient for a nation engaged in the precarious business of agriculture. If prices fall, if there is failure of one or two staple crops, or if, as so often happens, his small harvest is swept away or seriously damaged by inclement weather, this margin disappears, and the question of whether he must pay this nine millions, or whether he can escape it, becomes vital to his existence, and it has proved so for many a year.

Some may assume that the payments of rent and taxation, however serious, do not rest with their full weight upon that section of the population which suffers most in times of distress. This doubt will be entirely removed by the reports of the Congested Districts Board. This Board has



been at work for four or five years in the West of Ireland, and its secretary, Mr. W. L. Micks, was examined before the Commission. The field of the Board's operations covers one-sixth of Ireland, and contains nearly a hundred thousand families, each averaging five and a half persons. The Poor Law valuation is one pound and twopence per head. Yet some of the poorest\* localities are shut out because they cannot be treated as "Congested Districts" unless their population is 20 per cent. of the county, and their average valuation under thirty shillings per head. The total income of the Board enables it to spend eight shillings a year on each family in the "Districts." Although this is a narrow pittance it enables useful assistance to be given in many directions, and has helped to promote important industries.

In the first of several valuable accounts of its work which this body has issued, there appear twelve Tables of Receipts and Expenditure of typical families. The work is done by different persons and with great care. The types of families range over practically every class residing in the districts. The budget of the poorest family mentioned shows an income of £8 per annum, or something over 3s. a week, and an expenditure of £11 per annum, the duty on the articles of con-

\* Among the localities not included in the operations of the Board are the County Clare, and large parts of Mayo and Galway.



sumption purchased amounting to £2 15s. Then there is a budget of about 7s. per week, raised from the sale of eggs, pigs, and a little stock, with an expenditure of about £17 per annum, £3 5s. being absorbed by duty. The next amounts to £28, or 11s. a week, with £6 5s. for duty each year. The lowest amount of duty paid was £1 0s. 9d.; the highest £6 11s. 3d. Spirits only appear in one of the budgets. In every case there appears also in the expenditure items for rent and rates.\*

Answering the Commissioners' questions, Mr. Micks said "that the remission of duty" would be a great improvement; "the families would be so much better off"; "it would be equal to giving them their land rent free"; it would be a "tremendous thing for them." In other parts of Ireland the ordinary labourer was "worse off," and "the greatest poverty possible existed among small occupiers of land in non-congested districts." He "never saw any sign of drinking or drink in any of the houses"; "most of the people in Donegal are abstainers"; "many families are made solvent by small industries"; "rents are relatively high; every man buys grass for his cow, or hay in winter." The facts, so carefully acquired by this Board in the West, may be taken as representing every district in Ireland; there is not a family that can escape from these burdens, and relief given in taxation

\* See evidence of Mr. W. L. Micks, Royal Commission Report.

would reach every poor person as quickly as the daylight does. The channel through which the very poor pay most is the tobacco duty; then would come tea. But the feature of the whole system of taxation and rent is the marvellous ingenuity with which it is devised so that none can elude it. The meshes of the net are too small to leave even the tiniest fish its freedom.

A good deal of attention was devoted by the Commission towards ascertaining the total income of the farming class all over the country. Elaborate evidence on this point was given by Dr. Grimshaw and other Irish witnesses, and this was afterwards subjected to the criticism of Sir Robert Giffen. The final conclusion arrived at was, that the total agricultural income cannot safely be estimated at over forty millions per annum. The population which has to live on this amount numbers more than three millions, but if we assume that this is the right number of those who have no other means of subsistence the average gross income of each individual over the whole country is 5s. 1½d. per week. The rent which the landlords receive is included, and as this falls to a few persons, we must take off one-fourth of the total subsistence money, without any appreciable diminution of the numbers. This would leave 3s. 10d. per head per week. The share of local and Imperial taxation which falls on agriculture cannot be less than eight millions. We must therefore deduct from each



income one-fifth of the total, say 1s. per head, and this will leave the actual available income of the people engaged in agriculture over Ireland at 2s. 10d. per head per week. This makes for a family of five 14s. 2d. per week. When we remember that this amount is an average, and that everything in excess of it, which the rich receive, must be deducted from the share remaining to the poor, it is clear that there is a vast population, probably two or two and a half millions, eking out a bare subsistence on something like 5s. or 6s. for the support of the family per week. There is no class in Great Britain whose wages are sufficiently low for us to be able to make any just comparison between them and this moiety of the Irish nation.

We may now summarise the relief which would be given to this large population by the diminution claimed in taxation and in rent. Three-fourths of the total taxation is paid by the agricultural classes, therefore they would receive three-fourths of the relief, as well as the full reduction in the rent of land. This would amount to about seven and a half millions, sufficient to add £2 10s. per annum to the income of every individual, which would surely make a very substantial improvement in their condition.

The burdens which press on these poor farmers have been greatly increased during the progress of the century by the depreciation in agricultural values. No doubt the decline in the price of wheat,



as well as of other produce, hit agriculturalists in Great Britain severely. But there, as well as in many European countries, the development of manufactures, mining or other industries, afforded some refuge for those who were driven off the land. In Ireland there was no such alternative, and the farmers had to face every exigency as it arose. From 1795-1815 wheat averaged about 81s. per quarter, therefore £4 of taxation could be paid with one quarter of wheat. Last year the price of wheat was 26s. 4d. per quarter, therefore it would now require three quarters of wheat to pay the same amount of taxation. To grow the three quarters would require three times as much land and labour, and wages have doubled in price. It may be said that wheat is not so much grown at present in Ireland, but it is used argely, and the country is poorer because it is not grown. Oats, which is the chief grain crop, has not depreciated so much, still it also has fallen in value. Barley, bere, and rye have fallen as much as wheat. During the last few years, owing to imports from Australia and the Continent, butter has fallen greatly. Poverty has prevented the farmers acquiring the machinery necessary to keep abreast of the competition in Denmark, Normandy, and other European countries in dairy produce, so that they have suffered even more than the great fall would have made necessary. Viewing the whole range of produce it may be estimated moderately that prices

have fallen to half. In other words, the farmer must now furnish twice the amount of produce to pay every pound of taxation or rent which he had to furnish formerly.

So far as these two great items are concerned there is no amelioration for the farmer in the situation. As regards food, clothes, and even machinery, when he has the money to buy it, the fall in prices has helped him as well as every other class of the community. But rent and taxes have to be paid in specie. The Irish farmer has no new means of acquiring it, therefore it simply results in his bringing, at the least, twice as much of his produce to pay the same amount of money.

It is supposed that there is little sympathy between the Irish farmer and his landlord, but the landlord has had to acknowledge the force of these circumstances and to reduce his rent. Probably the present rent is not more than two-thirds of what the rent was in the beginning of the century, and two millions less than it was thirty years ago, but no corresponding decrease has been made in taxation. Therefore this proves that, if taxes had not been increased in amount, they would now be twice as onerous upon the Irish farmer as they were in past times owing to the fall in prices. But, seeing that the taxes have been doubled within the last fifty years, during which this fall has taken place, practically the farmers have to pay four times as much.



A difficulty may be suggested from another standpoint. It will be said, "The case is hopeless; it is impossible in the face of such difficulties to enable these people to get a living." Such was the argument used by Sir James Caird in the year 1886, when he said that rent had disappeared from two-thirds of the Irish holdings. This attitude of mind is to be deprecated as much as the other. The Irish are well able to pay some rent and some taxes. They require no assistance from outside. Their only claim is that demands under those two heads should be reasonable and such as the conditions of life in their country sanction.

In suggesting the reduction that is likely to take place in the amount of rent three millions were mentioned. This would have the effect of reducing the present agricultural rent to something like seven millions. It may seem a paradox to say that such a rent will be worth more to the landlord than what he now obtains. Yet this is true. Irish landlords, through trying to exact more than was possible, have depreciated the capital value of the excellent property which they hold. This will easily be seen if regard is had to the number of years' purchase which the tenants have been willing to pay in buying out their farms. There are no keener buyers of land than the Irish. In various parts of the country purchase has been going on freely since 1870. During that period the rent on



which the purchase was based had diminished, yet the number of years' purchase which the tenant was willing to pay has still more rapidly decreased. At first he was willing to give twenty-five years' purchase, and many of the Church holdings were bought at that price. Then he dropped to twenty-two and a half, then to twenty. Now about sixteen years' purchase is as much as he will give for a holding, and there is no sign that it has reached the lowest point. What is the meaning of this? The meaning is that the rent which the landlord now exacts is more out of proportion to the value of the land than it was ten or twenty years ago. The true interest of the landlord, especially if he wishes to sell his Irish property, is to make the rental such as can easily be paid. What he may sacrifice immediately by doing this he will far more than regain in the long run by the additional value which the property will acquire.

It is just the same with taxation. The system of exacting too much has greatly increased the expenses of collection, and in many ways made the country unprofitable to Great Britain. If the farmers were not so impoverished they would buy more machinery. This would make the quality of their produce better and more suitable for the purchaser in Great Britain, while they themselves would become better and larger purchasers of manufactures in exchange.

All these facts tend to one conclusion—that economy is necessary. It must not be assumed that nothing can be paid. The whole experience of the country, even during the recent bad times, proves the contrary. If the Irishman's harvest is poor, taking one year with another, it is steady. He knows within narrow limits what he may expect out of the land, and he gets it. Since the time of the famine there has been no far-reaching national calamity which has destroyed subsistence. There are bad crops occasionally. Indeed, there is scarcely a year in which the produce of some one of the staples on which the farmer depends is not disappointing. When even these comparatively minor incidents arise now, their effect is far more serious than it ought to be. In some districts a state of affairs is produced which would lead to famine if extraordinary aid were not at once provided by the State; but this is not because the incident itself is serious, or such as may not be expected to arise, from time to time, amongst a community which has to depend on a narrow range of crops for subsistence in such a climate. It is owing to the fact that there is no margin to provide against such casualties. Let us look at an example which illustrates this point.

Although there is very proper reluctance on the part of the Irish Government to admit that a famine is imminent in any part of the country,



yet we find that in the years 1879 and 1880, 1886, 1891 and 1894, it was obliged to take steps in view of such a catastrophe. These steps are taken under Acts which are called Relief of Distress Acts. The form which the assistance takes is relief works, and the distribution of food or, what is the same thing, seed—generally potatoes. This has to be provided because the Government recognises the fact that the farmers have been reduced so low that they have been obliged to eat the quantity of potato or other seed which every agriculturist must reserve from one year for another. Let us take for our example the latest of these famines, which occurred in 1894. In that year there had been an excellent harvest in Ireland so far as regards all crops except the potato, which was about one-third below the average. This was the case all over the country. Accurate returns were obtained before any relief was given, which showed that not a single county had escaped. But the value of the potato crop is only about seven millions per annum. The crop of hay, which is more important and valuable, was exceptionally good, so that the total loss over the country by the deficiency in the potato could not amount to more than two millions if we make some allowance for the excessive yield of other crops. This is 5 per cent. of the value of the agricultural produce of the island, so that in this year an irregularity in yield amounting to



5 per cent. produced a famine. Surely this is a lamentable state of affairs.

In Great Britain during the same year there was probably a much greater proportion of loss than this, owing to the short prices realised for wheat and other grain, yet there was no famine. Why should there be one in Ireland? The cause must be traced, not to the shortness of the potato crop, but to the narrow margin of subsistence on which the farming population is kept, owing to the huge exactions of rent and taxes each year. In this year, 1894, eighteen millions or 45 per cent. of the total produce had to be paid in rent and taxes. Surely it is folly to trace the calamity exclusively to the 5 per cent. without recognising that the 45 per cent. may have had something to do with it. If instead of the 45 per cent. only 25 per cent. of the total produce had been withdrawn for rent and taxes, then there would have been no famine. Would it not be better to take measures of this kind rather than to resort to constant Relief Acts when famine is imminent?

The loss of 5 per cent. which we have described in the year 1894 is about the measure of any deficiency which has arisen during recent years. If the farmers had margin sufficient to enable them to bear such a variation in the average yield of the country, improvement would set in. On the experience, therefore, of the last half century there is no reason to suppose that the Irish crops vary

to any great extent. On the contrary the yield is regular, and it approximates to what is expected if a reasonable allowance be made for inevitable fluctuations.

Enough has been said to establish the propositions with which this chapter opened. No one can have regard to the serious difficulties under which agriculture has been carried on, or to the extent of the fall in prices, or to the cumulative influence of the annual exactions, or to the small taxable margin, without feeling that such an amount of relief as has been mentioned would make a profound difference to the condition of the whole country.

If the full relief which is suggested were afforded, and the total taxation were reduced to something like five millions, the proportion of taxable income which the country would still have to pay would be greater than at any time in which the country was making satisfactory progress, and probably larger than is exacted in any other civilised country. In Great Britain the proportion of the taxable income taken for local and Imperial purposes does not exceed one-ninth of the whole. Doubtless this is an exceptionally low ratio, due to the marvellous wealth of the country and other favourable circumstances. The theory of the government of the two islands under one system is, that like benefits should be enjoyed by both. Therefore according



to this theory one-ninth of the taxable income is all that should be demanded in Ireland. Let it not be said that this would be nothing for the people to pay. It would be just as much as the people now pay in Great Britain, and as much as they paid in Ireland when her own statesmen controlled the destinies of the country. Nevertheless, admitting that a poor country like Ireland cannot fare so well in this matter as one so rich as Great Britain, if the demand which is here made could be realised, Ireland would still have to pay nearly one-third of her taxable income, while Great Britain pays only one-ninth of hers.

It may be worth repeating that this relief to Ireland means no extra burden to Great Britain. More than the whole sum collected is spent in the island, therefore the full saving could be made there. But this is not a complete statement. Not only would Great Britain suffer no loss, she would make an immense gain. The ties which must ever unite the two countries are of too close a nature for it to be possible that one should suffer and yet that the other should escape uninjured. The chief interests Great Britain has in Ireland, as well as in every other country, are commercial interests. When we consider the extent to which these must have suffered by the oppression of Ireland, it will be conceded that this aspect of the question is not too strongly stated. Let us take a single illustration.



The Irish drink a finer quality of tea than any other part of the population of the United Kingdom. They first discovered the excellent properties of Indian tea, and practically their whole consumption is of that sort. Let us take the year 1871, which was the middle of the half-century of continuous decay. The population had then fallen by three-eighths, which should surely be accepted as a considerable reduction. If the decline had then been checked and the population had commenced to increase in proportion to the increase in the rest of the United Kingdom, Ireland would now be paying London one million more each year for tea alone than she is paying. But we must also take account of how much would have been received during the past twenty-five years. This cannot be placed at less than twelve millions. All this money would have been clear profit to Great Britain. The tea is grown and made in her chief dependency, carried in her ships, and distributed from London, where a good share of the profit would have accumulated. This is only an example in a single trade.\* Large figures might be shown by adding such items as coal, iron, tin, slates, hardware, cotton goods, cloths, sugar, and other colonial and home productions. To the loss on this side of the account must be added the loss sustained by the depreciation in value and quantity of the produce of Ireland. The additional

\* See Appendix, Table VIII., p. 208.

workers which we have imagined there would have largely increased the annual out-put. Thus the great cities of Britain would have been enabled to get more poultry, dairy and other farm produce from Ireland in exchange for their own productions, instead of getting them, as is now the case, from European countries which compete largely with Great Britain's manufactures, and which take as little as possible in exchange.

Therefore Great Britain has suffered as much pecuniary and other loss as Ireland by the oppression which has been described; but owing to her vast resources of every kind, this loss, comparatively small to her, has not been observed. It is none the less real for this. Every step of advance which Ireland might be able to make out of the state of poverty and depression into which she has fallen would re-act through the channels of commerce, finance, and mutual friendly intercourse, with even larger benefits to Great Britain.

## CHAPTER V.

### THE FLIGHT.

EXACTIONS, such as we have described, cannot be levied on a nation for a hundred years without having left an indelible mark upon it. Therefore we must turn now to see whether any such testimony, in favour of the position taken up, is afforded by the present condition of Ireland. In reviewing the progress of affairs from this standpoint, there are the same obstacles to be encountered as were described with reference to taxation. The chief difficulty is the want of clear information. Every statistic is a witness to the sufferings which the people have endured. But these statistics are mixed up with those of an island, infinitely greater, which is not suffering, so that the cry of the smaller community is lost in the noise and stir of the happy and progressive one.

If we think for a moment of the direction in which we should look for evidence that the burden has been too heavy, it will occur to us that the decrease or increase of population will give indications. This illustrates the statement just made. The statistics of population in the United Kingdom are called satisfactory. Every inhabitant looks



with much complaisance from his country, say, to France: he sees that constant increase is taking place at home, while no increase at all is shown in the figures of his powerful neighbour, if there is not a slight decrease. But when we come to separate the two islands of Great Britain and Ireland, we find evidence under this head of population, of the existence of a tragedy such as cannot be found in France or in any other civilised country.

It was not only at the time of the famine, when one-fourth of the nation disappeared in four years, that a terrible decrease took place. All the sufferings then endured by the people who went away, and by those who were left behind, were somewhat lightly regarded in Great Britain. It was said that there were too many people in the island, and that this reduction would probably do it good.

If this theory were true, it must be admitted that events had gone a long way to give effect to it in the years between 1846 and 1851. The examples in history are few indeed in which one-fourth of the inhabitants of a nation have disappeared in four years, so that if the theory were sound, it would have been reasonable to expect progress in Ireland in the period immediately ensuing. Let us then not inquire too closely into the famine years. There had been a terrible catastrophe, but nature had been responsible

for it to a considerable extent. If the ordeal was bitter it was short. Let us rather turn to the subsequent periods, and consider what light the statistics of population may throw on the problem before us.

In the year 1851 the reduced population amounted to 6,552,385. By 1861, instead of any signs of revival having appeared, we find that another three-quarters of a million had gone. Coming to the census of 1871, we observe at once that there is a check in the rate of decrease, which was 6·67 per cent. instead of 11·50 per cent. during the previous decade. The tendency towards arresting the decline was still more apparent during the next ten years, in which the proportion of decrease fell to 4·39 per cent. By that time thirty years had passed of the period which we are reviewing and, although the fall continued, yet its extent had shown such a tendency to diminish as might have led us to hope that in the last decade the decrease would have ceased altogether. Unfortunately the figures of the population in 1891 did not justify this hopeful conclusion. On the contrary, the rate of decrease was found to be 9·08 per cent., or more than twice as much as in the previous decade. The facilities for making estimates each year have so much improved that it is possible to bring the story further down, and we find that by 1894 a further fall had taken place. Owing to the great increase in emigration



during the year 1895, the estimate now shows that a somewhat rapid decrease has again set in, and the population on the 1st of January, 1896, was 4,571,019.\*

It will be seen that this number is almost precisely two millions less than that of 1851; some persistent causes have therefore operated for a period of forty-five years to produce a result in these vital statistics similar to that which the unkindly hand of nature had effected in the four years immediately preceding them. Can the same view be taken of the longer period as that which has already been expressed of the shorter one? We know that many do so, but probably the bulk of these trouble themselves little about the whole matter. It is extremely difficult to take a cheerful view of the condition of a nation which exhibits such phenomena over a period so prolonged. It must surely be admitted that, if a decrease in population is necessary, there ought to be some limit to it: there should be some time at which it ought to cease; and the philosopher who was calmly regarding the condition of the country through the trying ordeal, should know when to look for the evidences of that better state of things which it was supposed to bring about. The facts which we have recited exhibit none of these features. There appears to be no point at which the movement is going to cease unless some

\* See Appendix, Table III., p. 203.



new influences, quite different from any that have yet been tried, can be brought to bear on it. By 1881 the great series of Acts, which have been dignified by the name of remedial legislation, had been applied to Ireland. What result did they produce? Their effect was to double the rate at which the people were clearing out of the country. By 1891 the population had fallen to such a low point that there was a farm of thirty or forty acres for every one who wanted land. Yet somehow, after a momentary hesitation, while the spell of the 1892 election and the consequent efforts to enact the Home Rule Bill were being made, a return to the old expansive figures of decrease has set in. Surely this is no trivial matter, and we may well pause to examine the features of such a movement, which is leaving a mighty mark, not only on a single country, but on the history of the world.

To appreciate rightly this marvellous phenomenon by which a growth, which had gone on for two centuries in the numbers of a people, has been suddenly arrested and the population made to diminish with greater rapidity than it had previously increased, it will be necessary to observe the precise channels which the movement has taken. The largest part of the decrease is accounted for by emigration. It will be seen hereafter that the marriage-rate and birth-rate are low, and that an unfavourable change has taken place

in the death-rate. In fact, every characteristic feature by which the nation had established a reputation for elasticity and the power to recuperate itself, appears to have departed. But we shall more conveniently review this aspect of the case when we come to speak of the remainder of the population in the next chapter, and here we must make a somewhat careful analysis of the facts with regard to emigration.

The number of emigrants in each year is carefully recorded by the Irish Registrar-General. But his figures secure little attention. In England the generally accepted account of the movement is that given by the quarterly returns issued in London by the Board of Trade. This is commented upon in all the papers, and if any particular tendency should begin to be apparent in the returns, the attention of the nation would be arrested. But it will be seen in a moment that all the features which make the Irish movement so pathetic and so grave are, by their nature, obliterated when its record is amalgamated with that of Great Britain. It is therefore necessary to understand this matter clearly.

The Board of Trade has gradually developed a theory, which is based to some extent on the figures of immigration, that large emigration generally takes place in a period of brisk trade, and that it is a healthy sign of the nation's development. From the gigantic figures of the wealth of Great



Britain which have been given, as well as from the accurate manner in which its trade statistics are recorded, it can easily be understood how much her commerce rests on the progress of the world. If gold is discovered in Australia, and the latent resources of that continent begin to develop, the influence of the movement there is not greater than its effect on Great Britain. If it be found possible to produce tea or tobacco, cotton or wheat in India, the control, to a large extent, of each industry will rest in the hands of a few individuals in one of the cities of Great Britain. Or if mineral oil should be discovered in America or in Russia, pipes will be laid to the nearest ports, and British ships will commence to carry and distribute it to such an extent that Great Britain will probably derive as much advantage from the discovery as the people who made it. The opening up of Africa presented a still larger field. To a great extent its diamonds and gold and resources of every kind, are in the hands of the British and are controlled from London as effectively as a farm or a factory in Essex might be.

With facts such as these before us, which might be multiplied indefinitely, it can easily be seen that, so far as Great Britain is concerned, the theory of the Board of Trade is perfectly sound. Good trade in England is always contemporaneous with, if not produced by, briskness abroad. It is



the openings which are thus made which induce her sons to emigrate. Their departure is noticed without any misgiving. Wherever they go they extend the influence and the prestige of Great Britain; they prepare homes to which others may follow them, and look forward to returning again to the land which they still claim as their own.

It will seem astonishing to the future historian that it could have been possible for forty years to mix up the story of the emigration from Ireland with such movements as these. There is no feature common to both. To begin with, the word emigrant is defined by the Board of Trade as meaning a person who goes to some place outside of Europe. But the Irish Registrar-General defines it as one who permanently removes away from Ireland. Under the definition of the Board of Trade no account would be taken, so far as Ireland was concerned, of that considerable section of her population which emigrates to Great Britain or to other parts of Europe. In the fifteen years preceding 1891, 70,786, or 9·2 per cent., of all emigrants went to Great Britain. Surely these are as much lost to Ireland, so far as her agricultural, industrial, or social development is concerned, as if they had gone to America. But they are not enumerated by the Board of Trade, and therefore the numbers do not correspond with those furnished by the Irish Registrar General. In 1876 the Irish emigrants, according to the Board of Trade, were

25,976; the actual number was 37,587. In the two following and many subsequent years there was a still greater variation. There is no immigration into Ireland. The movement is one-sided, a draining away of the people that has now gone on for a full half-century. Sometimes the number of immigrants into Great Britain exceeds the number of the emigrants; this occurred in 1877. In 1894 the figures practically balanced.

There was one great contrast between the two movements that might have served to put the Board of Trade on its guard. This was the number of emigrants compared with the populations of the countries respectively. From the 1st of May, 1851, to the 1st of January, 1896, the number that left Ireland was 3,651,425, or about 70 per cent. out of an average population of about five and a half millions, which was constantly decreasing. Only 4,877,390 left Great Britain out of a population five times as large, and which was increasing with phenomenal rapidity. One would have thought that this contrast in bulk alone would have prompted some fuller inquiry into the different characteristics of the two movements than appears to have been made.

Perhaps their different nature is brought into still stronger contrast by considering the number of females and the number of cabin passengers which go from each country, and the destinations. From Great Britain, as a rule, about twice as



many males go as females. This is in accordance with what might be expected. The first object is to find business openings, and in many cases, if the emigrant is not successful in this, he returns. Men at first go alone, and then those who decide to remain in the foreign country are followed by their wives or families. The course of the movement, not merely from Great Britain, but from other European nations in a normal condition, illustrates this rule. But in Ireland in the forty-three years from 1851-1894, the figures of males and females almost balance. In 1884, 1885, 1893, and 1894, there were more females than males; this applies to the single as well as to the married. No fact would appear to furnish stronger evidence that the movement is one of necessity rather than of choice.

With regard to the number of cabin passengers the difference is very striking. On examining the figures of the six great ports at which emigrants embark, we find two exclusively English, London and Southampton. From the former the cabin passengers in the year 1894 were three-fourths of the total emigrants, and from the latter they were two-fifths. There are two ports, Liverpool and Glasgow, from which a great many Irish as well as British passengers embark, therefore here the average is lower. From the former one-third, and from the latter only one-fifth were cabin passengers. But when we come to the two exclusively Irish ports, we find that only seventy-three cabin



passengers left Queenstown out of a total of twenty-six thousand emigrants, and no cabin passengers embarked at Galway.

With regard to the difference in the occupations of the emigrants: in 1894 nearly ten thousand who left Great Britain were described as "gentlemen, professional men and merchants," but of this class only twenty-one left Ireland. The contrast between the two countries is further elucidated by the destination of the emigrants from each. From Great Britain every year large proportions go to various countries, as attractions may be offered. In the early part of the period Canada and Australia were the favourite places, during the forty years about half of the emigrants going there. In 1894, however, only 5 per cent. went to these two countries. The number going to Africa has greatly increased in recent years, but there is the greatest variation in the destination from time to time. In the Irish figures there is no such evidence of selection. During the forty years over five-sixths of the total emigration went to the United States; in 1894 out of thirty-three thousand people sailing from Irish ports thirty-two thousand went to the United States. Thus the proportion going there of the whole number of the Irish emigrants in 1894 was 92·2 per cent.; the three previous years giving a similar percentage. This shows that the Irish emigrants did not study the attractions of various countries.

They knew nothing about them ; they simply went where they could go most easily, anxious about nothing except to escape from Ireland, with a pathetic confidence that any place would be better than home.\*

The last point of contrast to which we need draw attention is, that if we take England and Scotland separately for a moment, the movement of emigration from these two countries marches together in every respect mentioned, showing that the generalisation may be accurate as regards the whole island of Great Britain. But the figures of particular years in Ireland, as well as the tendency of the whole period, are different, and often contradictory to what might be expected from both of the others. Out of the many examples, it may be pointed out that in 1877 emigration decreased by one-fifth both in England and in Scotland, but it increased in Ireland. In 1880 there was an increase all round in the figures, but this amounted in England to 7 per cent., in Scotland to 14 per cent., but in Ireland to 101 per cent., so that Irish emigration more than doubled in that year.

Surely it is reasonable to conclude from all these facts that no common explanation will account for the emigration from the two islands. As regards Great Britain, no doubt the theory of the Board of Trade is accurate, but the figures by which it is

\* See Appendix, Table IX., p. 209.



supported must be greatly depreciated by the fact that the Irish figures are mixed up with them. As regards Ireland, the efforts of the Board of Trade have only succeeded in obscuring one of the most important movements which have ever taken place in these islands.

Apart from the position taken up by Government Departments, there is a common belief throughout Great Britain that the emigration from Ireland is only a movement of a similar nature to that which has slightly diminished the population of its own rural districts. This theory will not stand examination any better than the other. Even in the most rural districts of Great Britain the towns have gained what the country has lost. If any wide rural district be taken, including the towns which are situated in it, it will be found that the population has not only not diminished since 1841, but that it shows a considerable increase, in almost every case fairly proportionate to the increase throughout the whole country. In Ireland this is not so. Each one of the four Provinces, including the towns, has suffered as much as the other. There is only one county, Antrim, owing to the growth of Belfast, that has increased. The county Dublin has just held its own, and with these exceptions the diminution is spread with wonderful regularity over all the island. No comparison therefore can be made with the migration in Great Britain. If the two islands are contrasted, it will



be seen that the conditions in one have enabled the population to increase with phenomenal rapidity, while the conditions in the other have caused the catastrophe which has been described.

The magnitude, scope, and effects of this movement make the last half-century the most melancholy epoch in the history of Ireland, and we must hope that some day it will be adequately described. The sad picture of the never-ending stream of people who are going away for ever has become familiar to those who are left behind. In many villages the most attractive advertisements on the walls are those of the rival companies competing with one another in the facilities which they offer for carrying away the people. A lucrative occupation is found in selling passages. The intending emigrants are accompanied to the railway station by groups of friends, clinging to them, anxious still to stand by them till the last moment of their life in the old country is over, and when the train steams off the most piteous exhibitions of grief are witnessed.

At Galway the quays and the deserted streets of that once prosperous city are often filled with an eager crowd of peasants, who have come to wait till the emigrant ship appears. When the vessel steams into the beautiful but desolate bay there are hurried partings, and a wild rush in which only the fortunate few succeed in getting on board; hundreds who cannot find accommo-

dation being forced to go back for awhile with their weeping relatives. Such bitter incidents afford evidence of passion and suffering which dignify this tragedy of Irish life.

In the ten years ending in 1881, the total number of emigrants was 630,000, but in the succeeding ten years this number increased to 770,000. This great company was made up of the bone and sinew of the island. No less than 85 per cent. of the whole number were between the ages of ten and forty-five, only 5 per cent. being above the latter age.\* Thus the old are left to die in Ireland, while those who should be the support and comfort of their declining years are forced to seek a shelter in other lands. In only five out of the thirty-two counties during the twenty years, from 1871-1890, was the average annual proportion of emigrants less than 10 per thousand of the population. In fourteen counties it was between 10 and 15, and in thirteen counties between 15 and 20 per thousand. Thus every district contributes its quota, so that it is not possible to lay the finger on any congested or other poverty-stricken part from which the stream proceeds; it flows from all portions of the island. The effect of the movement on the whole country as well as on each particular county is shown more completely in Diagram VI. The difference in size of the two maps exhibits the shrinkage of the

\* See Appendix, Table X., p 210.





# Ireland 1841.

Population 8,175,124.

19.8—11.5—6.7—4.4—9.1



# Ireland 1891.

## *Population 4,704,750.*



DIAGRAM VI.

Showing the shrinkage of population in Ireland down to 1891. The larger map gives the population of each county in 1841, and the percentage of decrease in each subsequent decade. The smaller map shows the population of each county in 1891.





population. The figures placed within the borders of each county in the larger map show the population of that county in the year 1841, and the ratio of decrease in each of the census periods since then. The figures within the counties in the smaller map show the population in the year 1891.

These returns seem to point to the conclusion that the counties which are supposed to be prosperous, furnish the largest percentage of emigrants. The part of Ireland which is best known to me is the wide agricultural district in the south of Ulster, which is made up of the three counties of Cavan, Fermanagh and Monaghan. Even within my memory all this was a fairly prosperous district containing a large population of well-to-do gentlemen, farmers, and shopkeepers. In 1841 the three counties contained 600,000 people. By 1891 this had fallen to 272,000, so that the decrease was 53 per cent., while all over Ireland it was only 42 per cent. No country could possess more orderly, industrious, or intelligent citizens than many of the farmers who were afterwards driven to emigrate. They were fairly equipped with capital, on the whole they made little complaint of their rents, and their landlords were often only too anxious to retain them as tenants; but one could see how these sturdy men felt themselves surrounded by difficulties which they could not understand. They carried on the battle hopefully for years, but in nearly every case with the same result. Good

farmhouses which had belonged to the same families for over a century have, within the last fifty years, had three and four different occupants. Of the three counties Cavan is the most familiar to me. In it the population in 1845 reached nearly two hundred and fifty thousand. To-day it is little more than one hundred thousand, so that only two people remain for every five who were there within living memory.

Monaghan is a more striking example of the influence which is blighting everything. This county contains some of the best land in Ireland, and it ranks fourth in order of fertility. Its population was over two hundred thousand at the beginning of the period, by 1881 it had fallen to one hundred thousand, but in the following decade its ratio doubled, and it showed a greater decrease in population than any other Irish county, the percentage being 16, against an average of 9·08 all over Ireland. In the year 1836, when the Ulster Bank was founded, there were three places named in its Charter which enjoyed special facilities as head offices. They were Belfast, Dublin, and Monaghan. This county town was then one of the most busy centres of active life to be found in rural Ireland, but now it is diminished in size, and its importance in every way has sunk in proportion to the decay of the country around it. The incident that we have mentioned in connection with



the Ulster Bank, affords striking evidence of how, even so recently as sixty years ago, business men, well qualified to judge, embarked in enterprises and founded high hopes on the continued prosperity of these agricultural districts. The figures we have given show how soon those hopes were doomed to be blighted. The philosophic Briton who finds enough to eat, and knows how to employ his energies irrespective of agriculture, will exclaim, "Naturally enough, it is the repeal of the Corn Laws, agricultural depression, nothing else could be expected." But surely this is not an answer that touches the matter from the Irishman's point of view. He can never look with any complacency on a theory which implies that a country, dependent on agriculture, can anticipate nothing but decay. Every true instinct compels him to deny this. Agriculture always has been, is, and will be, his only resource, and his reasonable claim is that such conditions should be established in the country as will enable this despised industry to be successfully prosecuted.

The results in the county of Fermanagh are similar. The population has fallen 53 per cent. against 42 per cent. in the whole of Ireland. In many respects this is the most charming county in Ireland. It is watered by the magnificent Upper and Lower Loughs Erne, stretching nearly fifty miles, with their thousand islands. At the junction of these two lakes is Enniskillen,



a place of some historic interest, admirably situated for trade. The movement, however, so pithily summarised in the figures we have given, has grievously affected its fortunes. There is no longer the peasantry in the district to promote its prosperity. Small towns and villages have disappeared; and wherever the traveller goes on the lakes, he is saddened with the silence and desolation of the beautiful scenes through which he passes. It is more like an unexplored region than a civilised country in Europe, which in the last generation was full of the human interests of busy and happy life.

Details such as these could be provided with regard to every county, but enough has been said to show that the emigrants who have been allowed to leave Ireland unnoticed without an effort being made to arrest their departure, were the flower of the land: men and women in the prime of life, qualified in every way to carry on the only industry that is possible in the country, and anxious to do so if they had been permitted. They have been driven out before our eyes with sorrow in their hearts, the very type of a population which a wise or provident government would have strained every effort to retain. Surely these would have been a richer possession than any amount that could have been gathered in taxes. But the pathetic part of the story is that these have been lost and there is no gain whatever to

counterbalance the sacrifice. If we have told the story of the Royal Commission to any purpose, it is clear that the money gathered by the cruel exactions which made life impossible for them, was recklessly flung away in the most wasteful manner.

The engrossing character of affairs in Great Britain affords some explanation of the neglectful treatment which this silent revolution has received, so far as any just consideration of its effects is concerned. Yet it is impossible to leave the matter without considering one or two of its economic aspects. The British are supposed to be a nation of shopkeepers. How can they reconcile it with the instincts of good business men to let these three millions of possible customers go?

A common description covers the financial condition of every emigrant as he went away. They took nothing with them,\* or, if anything, the smallest sum that would bring them to their destination and provide a few necessary equipments there. All the substantial farmers, whose circumstances have been familiar to me, carried on their work until it was impossible to continue it longer. Few cases have come to my knowledge

\* The poverty with which many embark is not unhappily illustrated by the story of one who was hurrying on board just as the ship was about to leave. The sailor who was helping him said, "Where is your trunk?" "What trunk?" "Why, the trunk with your clothes." "Would you have me come on board naked?" replied the Irishman.



of any one leaving unpaid debts behind him. They were not runaway bankrupts anxious to elude their creditors. The general story is the same—circumstances gradually darkening around until the struggle could no longer be carried on, then realisation of a few assets which paid the rent and every outstanding liability, and then, with whatever remained, the sad leave-taking. Though the amount of money taken by each emigrant be small, yet when we remember the great numbers of them, the total becomes a very considerable drain on the resources of the country.

It has passed into a proverb that the great majority have done well in their new homes. Sad evidence of the strength of the bitter feelings which many carried away is afforded by the help they sent back to friends who remained at home, often chiefly intended to enable these to follow. Can it be wondered if some unkindly feeling lingers in their hearts against the system of misgovernment to which, in their somewhat vague yet perfectly accurate reasoning, they trace the necessity for their exile? Surely this aspect of the question shows the folly of a country, which has commercial and other relations with every foreign nation, sowing the world, if not with enemies, with so many millions who have a grievance against her.

It cannot be said that nothing could have been done to arrest this movement. Many things



were possible all along, and the case for action at present is urgent. Compared with this exigency there has been nothing in the circumstances of France to make her statesmen uneasy. Yet vigorous action has been taken there to prevent the dreaded decline of population. What amounts to an annual allowance is made to the parents of large families in the shape of immunity from certain taxes. On the part of the British authorities there has not been even an expression of concern at the dimensions which the decrease in Ireland has permanently assumed. On the contrary, attempts have been made to show that the movement is of an entirely healthy and satisfactory character. Acting on this belief, Parliament between 1880 and 1891, as well as in earlier periods, has provided money to facilitate emigration.\* Surely this opinion and the consequent action will stand as an historic example of the unwisdom and callousness of an intelligent people.

If the extent and variation in these figures of emigration had been studied from year to year, they would have afforded a true and interesting history of affairs in Ireland compared with what has actually been received. They

\* In 1838 the Poor Law Act provided for assisted emigration out of the rates. In 1849 the Poor Law Amendment Act authorised loans for the same purpose. In 1881 (Land Act) £200,000, in 1882 (Arrears Act) £100,000, in 1883 (Tramways Act) £100,000, in 1891 (Land Purchase Act) 30s. per head are also provided.

reflect the sufferings that the people have endured; they mark the extent as well as the recurrence of every period of extreme depression. The sudden fall in prices, the bad season, the incidence of new burdens, all tell upon the sensitive record. The rule is almost unvarying that in the year after a famine there is a greatly increased emigration. Let us look back now, when the noise of controversy has ceased, at the light that this eloquent and irresistible testimony sheds on one or two epochs.

In the years from 1876 to 1879 the emigration had reached the lowest point in Ireland since 1846, the average for each year being about forty thousand. But after this comparatively restful period, in the year 1880 the figures of the previous year, were doubled, and we find ninety-nine thousand people were compelled to go. Practically the figures kept up to this higher level in the two succeeding years, and in the year 1883 108,000 were driven out. We can still remember the feelings with which affairs in Ireland were then regarded in Great Britain by every party. It was the period of Mr. W. E. Forster's administration. We heard of the "village tyrants;" of the buckshot being served out to the constabulary; of Irish members turned out of the House of Commons and most of them safely locked up in Irish gaols; of the police force increased by over three thousand men, and its cost raised by over £400,000 a year. This outline of what Great



Britain saw and thought is sufficient to contrast with the agony that is so powerfully expressed in the fact of the sudden development of emigration. These people, at any rate, were not "village tyrants" or criminals of any kind. They were simply fellow human beings who were being starved, and the terrible increase in the number of them in every county shows that the distress was not feigned but real and widespread, and will make every person disposed to regret that some more kindly interpretation of the facts did not occur to the mass of the people in Great Britain.

Or, take the interval subsequent to 1885-86. Then, again, circumstances had somewhat ameliorated, and instead of the very large number mentioned in 1883, only sixty-two thousand emigrants left Ireland in each of the two years. But it will be remembered how passion was excited in Great Britain, towards the end of the year 1886, by the demands that Irish members were making for consideration of the agricultural difficulties that were then settling down upon the country. The British feeling assumed the usual form. There was a Coercion Act, and more members of Parliament were locked up. But the Emigration Returns, which are quiet facts that would have disturbed no one, were entirely neglected. In the year 1887 we find that the number increased by twenty-two thousand; practically this increase was maintained in 1888, and it was 1890 before there was a return even to



the figures of 1885-86. While this decrease of population was taking place, the annual expenditure gradually increased by over £600,000. These are examples of the evil destiny which seems to preside over the relations between the two countries. Sometimes it is the Liberals, sometimes the Conservatives, but there is always some one to say, and to do, the wrong thing at the time when it appears to be most cruel to the people.

The incidents of 1895 show that we are in the midst of another period of depression. Reference has already been made to the Relief Act of the end of 1894, which was rendered necessary by the approach of famine in many districts and by great suffering in others. Proof of the seriousness of the crisis is found in the remarkable increase of emigration ; the returns showing that nearly fifty thousand emigrants have left, as against thirty-five thousand in the previous year. Let us hope that even now some adequate consideration may be given to the causes which lead to so much suffering.

## CHAPTER VI.

### THE RESIDUE.

THE argument of the Board of Trade, that a large number of emigrants is a sign of progress, is not the only example of ingenious efforts to place a hopeful interpretation on the phenomena which modern Ireland presents. We have glanced at the theory that when population diminishes the residue increases in well-being. It is now necessary to see how far the condition of things justifies this belief. We can only examine the question fully by arriving at some agreement as to what tests of the well-being of the community shall be accepted without dispute. Three circumstances are invariably brought forward as proof that the nation is making progress. These are an alleged improvement in the cottages throughout the country, good dividends paid by the railway companies, and large deposits in the banks.

It must be pointed out in the first place that even if these allegations be true they are not conclusive upon the question. It is necessary that the inquiry should be carried much further. The vital statistics of the country must be examined in comparison with other countries. It must be

seen whether pauperism is increasing, and figures which will show the growth or diminution of industry must be taken into account. The condition of the towns and of all classes of the community must be inquired into. With the admirable statistics which have been provided during recent years, a candid consideration of such facts as these may lead us to some definite conclusion. Probably this is the most important question which we have had to consider. Hundreds of thousands have died of starvation; millions have been banished; armies are maintained at great cost; millions of money are spent in Government establishments. If, as a result of all this, an intelligent, prosperous and contented nation has been developed, well and good. But if we should find that this has not been done, it would not be unreasonable to conclude that something different is needed.

Taking the points mentioned in order, we must first consider the question of house accommodation. None of the statistics which are issued by the Government in Dublin are more elaborate than those dealing with this subject. A rather ingenious system has come into use, by which the houses in which the people lived at different periods throughout the century are divided into four classes. "In the fourth class are comprised those built of mud or perishable material, having only one room and window; in the third a better descrip-



tion of house, varying from one to four rooms and windows ; in the second what might be considered a good farmhouse, having from five to nine rooms and windows ; and in the first class all houses of a better description." \* It is represented that these distinctions have been in use since 1841, and impressive figures are produced which show the disappearance of the fourth class and the larger number of people who are accommodated in the third and other classes. This is brought forward as proof of the improved condition of the people.

In estimating the value of these figures it must be borne in mind that seven hundred thousand families left the country during the period to which they refer, therefore a proportionately smaller number now require accommodation. Naturally, then, many houses became useless, but they did not disappear as quickly as the inhabitants, so that, from 1841 to 1891, the reduction in the number of inhabited houses was only two-thirds of the number of families which had gone. Houses of all sorts were empty, and the residue of the people drifted into the larger, while the smaller and more fragile structures disappeared. The classification gives no facility for judging of the character of accommodation, except as to size and the number of windows. There is no record as to sanitary conditions, or as to whether the houses contained

\* Census Report.

floors, or as to whether the roof was watertight, or even as to whether the windows contained glass. In all these respects there were notorious deficiencies. If these statistics may be trusted, they show that the improvement claimed was accomplished by 1881. The change had been almost completed by that year; indeed, for twenty years before that, these figures had been the boast of Government apologists. The question then arises, why it was necessary, in 1885-86, to pass Acts of a most onerous character on ratepayers, to provide proper labourers' dwellings? Either the figures were utterly fallacious or these Acts were not required. Twelve thousand of these new houses have been built since the 1891 census throughout the two southern provinces; they are now rapidly being erected in Ulster and Connaught, the Government using every influence to press them forward. There could be no more complete exposure of the pretence, elaborately set out in each of the last four census reports, that the housing of the people was in a satisfactory condition.

Let us pass now to the question of the prosperity of the railway companies. Some light has already been thrown on this matter, and it has been seen that those which pay the best dividends and in which the stock has risen most rapidly to the highest premium are lines which, in a better regulated community, would be described as bankrupt undertakings.



All their takings are swallowed up in working expenses, and they pay their dividend out of the guarantee provided by the State or by the locality. So far from developing the well-being of the community, they form a new and ingenious tax upon an already overburdened people. Of course this does not apply to the great trunk lines. But it suggests how necessary it is to be cautious in accepting the solvency of private undertakings as proof of the progress of such a nation.

In Great Britain railway companies occupy a quite different position from that which they hold amongst agricultural communities. Four-fifths of the population dwell in cities. The existence of these cities often depends on the facilities of transit which railways provide. The rapid growth of Birmingham, Manchester, Bradford, Leeds, and many other places far away from the sea, during the last half-century, would not have been possible if the most highly developed facilities did not exist for bringing food and raw material to them and for distributing their manufactures. The organisation which performs this necessary function, in such a community, will naturally achieve a great predominance. So that the prosperity of such a system, no less than the statistics of its traffic, may be accepted as a rough indication of the progress of the country.

That railways occupy no such important position



in a poor country depending solely on agriculture, may be seen by contrasting the statistics of the railway system in Scotland with the Irish statistics. The mileage in Scotland is three hundred miles greater although the country is smaller in size and in population. Other figures for 1894, in millions, were: Paid-up capital, Scotch 135, Irish 39; passengers, Scotch 83, Irish 25; tonnage of goods, Scotch 40, Irish 5; total takings, Scotch 9, Irish  $3\frac{1}{2}$ . The large figures go far to prove that the railways occupy an important place in Scotland, while the small figures show that they occupy no such place in Ireland. While interest must be paid on three and a half times as much capital, while three and a half times as many passengers and eight times as much goods are carried in Scotland, the total takings are only two and a half times greater than in Ireland. Probably this disproportion in the takings is due to the exorbitant Irish charges, and explains, to some extent, the good dividends and prosperity of the companies amidst the general decay.

On the whole it must be acknowledged that the returns of the one system may give true indications of national progress, but that it is ridiculous to found any such wide generalisation on the returns of the other. Probably agriculture throughout Ireland has not been helped at all by her railway system. Possibly it has been greatly injured by the haphazard development;

although, no doubt, it might have been materially assisted by a more carefully considered scheme.

The most popular fallacy of all is that the country must be making satisfactory progress because deposits in the Savings and other banks may increase. The explanation, both of the readiness with which this idea is accepted and of its fallaciousness, is the same. The British, with the instincts of a commercial people, only put their money in banks when they have not got anything else to do with it. They much prefer to invest it in solid trading enterprises, for which facilities abound in their country. It may therefore be taken for granted that enterprises are being developed as far as possible, and that there are few more useful openings when funds begin to accumulate largely in the banks. Therefore with such a nation these accumulations may give some hint of a satisfactory state of affairs.

The Irish approach these matters from a different standpoint. The Celt has a passion for saving. Probably the vicissitudes of the country have greatly increased this feeling. Everybody desires to have something, however trifling, against the rainy day which is only too certain to arrive. For this reason the greatest sacrifices are made to accumulate even a small amount. There is nothing new in the facts. Savings always existed in Ireland, but they were kept in the houses until within the last generation, when the people have gradually,



and slowly, been induced to place them in banks. Cases of well-to-do people are familiar to me who still keep their money in their cottages, and nothing would induce them to part with it. The efforts to save, made by domestic servants throughout the country districts who receive wages of only £8 or £10 a year, are simply astonishing. Almost every one who has a permanent situation, even with such trifling remuneration, has got a little in the bank. No girl can get married without such an attraction. Fifteen pounds is considered a fortune, but a girl who has even got five pounds has an advantage over a rival who has nothing.

To judge whether this affords the slightest proof of well-being one must inquire how the resources of the country are being developed. Has cultivation been brought to a high state. Are the farms well drained, fences, gates, and homesteads in good order. All this work in Ireland has to be done by the tenant if it is done at all. It must also be ascertained whether, now that the population has disappeared to such an extent, labour-saving appliances are being used. Is the separator in the dairy. Or is the antiquated churn still in use. Are the various breeds of the animals being improved as rapidly as possible. If all these questions could be answered satisfactorily, then savings of any material amount in the banks might be accepted as some sign of progress, but seeing that Ireland is behind every other agri-



cultural nation in the world in all the respects that have been mentioned, some other explanation must be found for the growth of these savings. The truth is, it requires very little explanation in addition to what has been given. They do not amount to a sufficient sum, spread over all the people, to be seriously considered. The deposits in joint stock banks increased five and a half millions, and those in savings banks four and a half millions between 1875 and 1895. But investments in Government securities diminished by seven and three-quarter millions; so that the net increase in the twenty years is two and a quarter millions. Such as they are, these savings are probably due, in no small degree, to a feeling of distrust with regard to the agricultural system which prevents the people from investing them to better advantage. So far as the savings banks are concerned, the comparatively high interest of 3 per cent. no doubt explains the growth of deposits.

For these reasons we are unable to derive, from the statistics of houses, railways, or banks, any comfort so far as the condition of things is concerned, and we must carry our researches farther afield. A valuable contribution to this inquiry is made in a paper by Mr. C. Booth, which was published in the *Statistical Journal* in the year 1886, on the occupations of the people of the United Kingdom, 1801-1881. Mr. Booth concluded his picture of England by saying "That her

position is, on the whole, one that may be regarded with satisfaction. Every line of it shows vitality and a great power of meeting changes of circumstances which seems to give promise of continued prosperity." Then dealing with Scotland he observed "that the points of similarity with England are much more noticeable than the points of difference. . . . The figures show that the two countries share each other's fortune and make the union of feeling between them easy to understand."

Then Mr. Booth turns to Ireland. "But it is far different with the sister island. The whole condition of Ireland is gloomy. . . . No evidence of improvement is to be found in the occupation returns which, on the contrary, point to a demoralisation of industry likely to be the cause, as well as consequence, of poverty and waning trade. . . . In the picture of desolation which the Irish figures afford there seems little room for delusion. When industries decay, those who have been supported by them cling to their employment as long as possible. Such has certainly occurred in Ireland. In such a case the facts are assuredly worse than the figures disclose."

In this paper, which those who desire to pursue the subject into detail will do well to consult, Mr. Booth refers to the figures with regard to the textile industries which have been already quoted. He examines every other occupation pursued in the country, and each leads him to



a somewhat similar conclusion. He finds that even the few occupations which appear to offer more openings than in former periods only tend to confirm the evidence of the country's decay. Thus a larger percentage of the people describe themselves as dealers—those who live by buying and selling. There is an increase in the numbers of Civil servants and domestic servants. None of these classes are wealth-producers, and so Mr. Booth concludes, “I have found no loophole of escape, and the comparison of the successive decades shows how gradually the position of Ireland was reversed from being the most economical to being the most extravagant in domestic service. The only explanation that suggests itself is that servants are more numerous where poverty makes service cheap.”

In most countries which have a landed aristocracy as well as a very poor peasantry, the condition of the former affords, in respect of wealth at least, some relief to the picture of general suffering. Even this is scarcely found in Ireland. The circumstances of many of the landlords are in some respects as embarrassed as those of their tenants. They inherited their property encumbered with heavy charges and mortgages, so that only a small margin for subsistence remained to them. Out of this they have had to meet the heavy reductions of rent consequent upon the agricultural decline. While in many cases this leaves them



little to live on, they refuse to sell the property, as it would hardly realise sufficient to pay off the mortgages. They are as hard hit by the increases of taxation as the tenants. The various Land Acts have given them no relief from the payments they have to make ; they have also the satisfaction of seeing that for every pound their rent has been reduced the Government has increased the taxes two pounds, so that their tenants are worse off than before. Owing to such causes, absenteeism is increasing, and beautiful residences are falling into ruins in every county. All timber which could be sold has been cut down, and the desolate appearance and poverty of the country has been thus greatly increased. Some small owners never receive a penny of rent, and it has been found necessary to establish a Society for the relief of Irish landladies who have no other means of subsistence.

The difficulties of the farming class throughout the century have been sufficiently described. It is only necessary here to add that the outlook is still unpromising for them. Fifty years ago the repeal of the Corn Laws and the adoption of Free Trade gave the cultivation of grain crops a deadly blow. During the last twenty-five years improved communication with distant countries has gradually spoiled the market for cattle and dairy produce. Evidence laid before the Royal Commission proved that between 1864 and 1893 "store cattle have

fallen 32 per cent. ; fat cattle 22 per cent. ; sheep 32 per cent. ; mutton 22 per cent. ; butter 18 per cent. ; pork 20 per cent. ; flax 30 per cent. ; and since then the prices are on the whole lower."

One of the most melancholy evidences of poverty is found in the condition of the country towns. It is hardly an exaggeration to speak of many of them as in ruins. The principal streets are dirty and ill-kept, old and decaying houses are not removed from them, and there is no comfortable hotel. The bad market accommodation gives little inducement to buyers or sellers to attend. The shopkeepers have a constant struggle to make ends meet, and a great deterioration has taken place in the variety and in the quality of goods which are offered for sale. It is impossible to buy woollens or linens, suitable for clothing, of the same durability as the old homespun. While the shops are full of shoddy, few of the strong and useful articles formerly made in the locality are now offered for sale in the streets. Few varieties of fruit are grown or brought into the markets, and among these it is impossible to buy anything of really excellent quality. There are no industries of any kind, and it is hard to find a good tradesman or artizan.

The great decrease in the number of labourers would appear at first sight to give promise of better conditions for those that remain. The balance of evidence given before the Royal Commission tends, however, to show that any progress made by this



class some twenty years ago is now checked. Work can only be safely reckoned upon during about eight months out of the twelve, so that any improvement in wages is lost by irregularity in employment. The difficulties of the farmers prevent them from undertaking tillage, or even from properly fencing their holdings. In the towns there is the greatest suffering amongst casual workers, as little money is spent, and there is no enterprise of any kind. The new labourers' houses have given substantial relief for the moment, but the charge of £5 or £6 a year on the ratepayers for each is likely to prevent these acts from permanently improving the situation.

Perhaps no evidence of progress or decay should be so readily accepted as the statistics with regard to pauperism furnished by the Boards of Guardians. For facility of reference a comparative table\* prepared by the Local Government Board is printed in the Appendix, showing the fluctuations which have taken place within the last thirty years. This table, alike in its general result and in the terrible state of affairs in particular years which it reveals, is sufficient in itself to banish any hopeful view that might have been entertained of the condition of the nation. By the year 1864, in the opinion of many, the worst difficulties of the country were over. The famine had been left well

\* See Appendix, Table XI., p. 211.



behind and the period of remedial legislation was about to commence. Yet the result of events in the period since then has been to double the proportion of paupers in Ireland for every thousand of the population. In the year 1864 the total number of indoor and outdoor paupers was 52 per thousand; in 1894 it had increased to 95 per thousand. In the end of the year 1886 the figures rose from 89 to 129 per thousand.

Until 1879 the figures had risen no higher than 62 per thousand, but there was a steady rise through Mr. W. E. Forster's period till, at the beginning of 1881, they stood at 115, the highest point they touched until Mr. Balfour came into office. It is the periods of comparative rest after these bad times that leave the most gloomy impression on the mind, for a glance at the table will show that in the early seventies the average pauperism in a good year was about 60, but after Mr. Forster's administration it never sinks below 80, and after Mr. Balfour's it never sinks below 90 per thousand.

In Great Britain in 1864 the mean number of paupers was 49, in 1894 it had fallen to 26 per thousand. Thus while one island was steadily improving the other was as steadily declining, and the relative position of Ireland gets worse as the years proceed.

No complaint against the management of the affairs of the country is so well founded as the

complaint against the system of poor relief. It is not too much to say that nine-tenths of the poverty in the rural districts is annually produced by artificial means. Pauperism should only arise from fluctuations in employment, or in the average amount of subsistence available. In Ireland there are few fluctuations; such little employment as there is remains steady, and there is not too large an industrial population. There are slight fluctuations in the amount of subsistence, but these are probably less than in any other agricultural country. Therefore the pauperism must be traced to the maintenance of a costly and oppressive system which grinds the people down to the edge of subsistence, so that the smallest incident forces them to apply for relief. Instead of having a simple organisation to deal with an emergency, if such should arise, there is maintained, at immense cost in every county, a most elaborate system suited to a population five times as large. Some details of one workhouse, as a type of the whole 159, may be mentioned. It was built about 1845 to accommodate twelve hundred people. The rooms are large, draughty, and unceiled, and the boards are so badly laid that you can see down between them into the room below. Since 1851 there have never been more than three hundred in it. Latterly this number has largely diminished. A great proportion of the inmates were formerly children; now



all these except thirty-two have been removed; but school teachers are still provided for five times the number. There are chaplains, doctors, clerk, master, matron, nurses, collectors, relieving-officers; the whole place is a nest of officials. There are five such institutions in the county, where the population is now only two-fifths of what it was when they were built. The whole of this cumbrous and expensive machinery might be swept away to the advantage of everybody within two or three years, if there were any possibility of introducing a sane system.

Another feature of the melancholy statistics is the extraordinary increase in lunatics. The total number returned on the census forms in 1851 was equal to a proportion of 1 in 657 of the population. In 1861 this had increased to 1 in 411, in 1881 to 1 in 281, and in 1891 to 1 in 222. The Board of Commissioners attribute this remarkable increase, amongst other causes, to "the innutritious dietary of the poorer population and the acute agricultural depression and dislocation so widely experienced in recent years." In Great Britain the returns show a greater number of female lunatics than males, whereas the opposite is the case in Ireland, which adds to the probability of the theory that one of the main causes is the difficulty arising from the agricultural situation. A suggestion has been made that excessive tea-drinking is one of the causes of this increase in lunacy. Perhaps this



is only one of the frivolous generalisations which so often crop up, and need not be taken seriously. There are, however, many answers. The consumption of tea is shown by the Commissioners to be larger in Great Britain, and in Australia 50 per cent. more is taken per head of the population than in Ireland. Yet the percentage of lunacy in both countries is lower than in Ireland. No definite case has been traced to this cause.

There is a great disproportion in the numbers of those who suffer from mental derangement between the two islands. In every hundred thousand of population there are in England 335, in Scotland 384, in Ireland 450. To this may be added the figures of deaf and dumb: England 48, Scotland 52, Ireland 71; and of blind: England 80, Scotland 69, Ireland 113, per hundred thousand persons. When one remembers the ancient reputation of the Irish people for gaiety and high spirits, it is impossible to repress a feeling of sadness over this unenviable reputation which the country has gained in modern times.

The statistics of births, deaths, and marriages in Ireland have only been recorded in the present form since 1864. Considerable attention has been drawn in late years to the question of how far these returns give a true indication of the progress of the nation. The approved theory appears to be that it is not so much an abnormally high

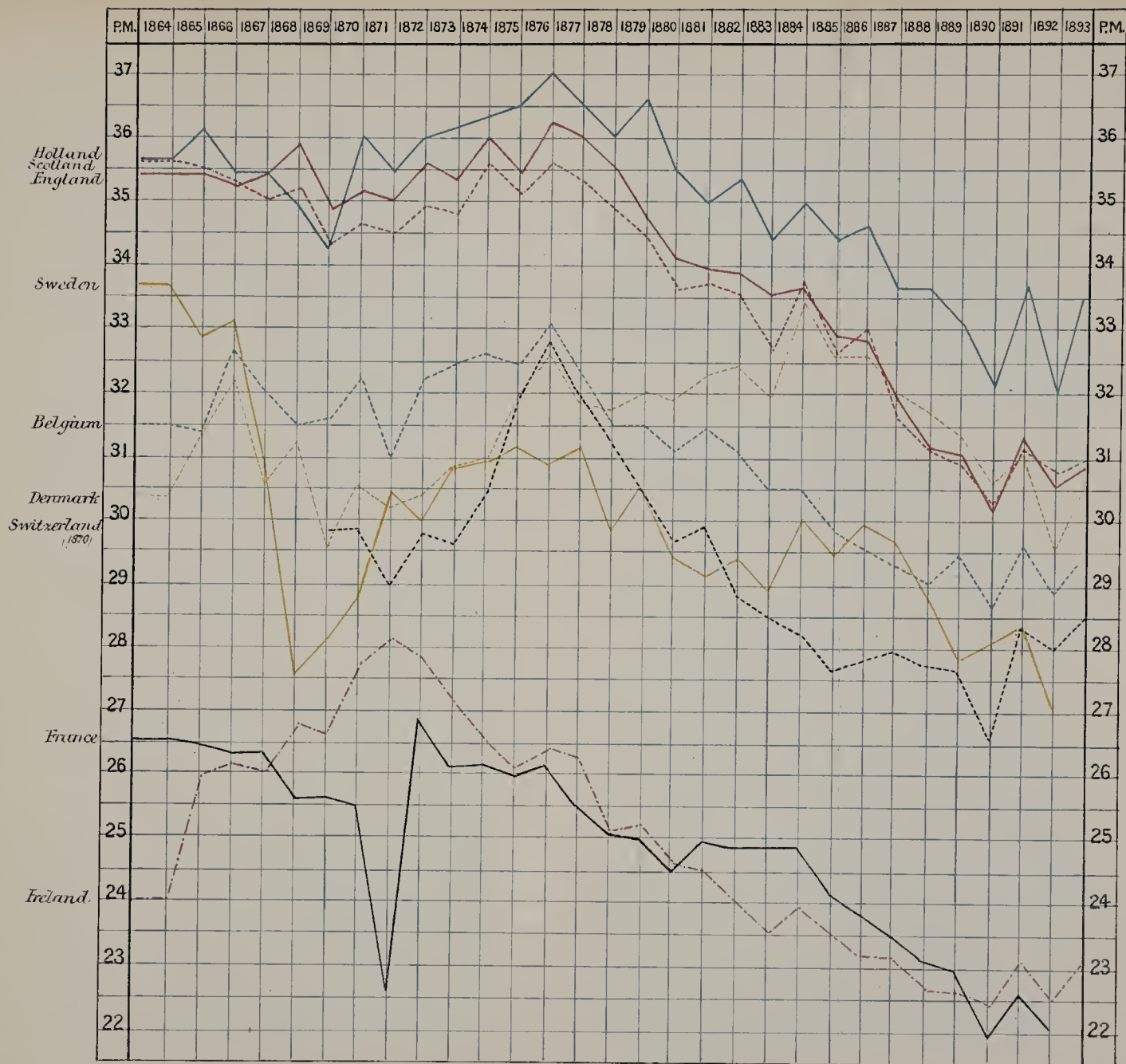


DIAGRAM VII.

Showing the annual number of Births for every thousand of the population in Ireland and eight other European countries.





birth-rate which gives the most satisfactory indications, but the steady maintenance of a fairly good record with a low death-rate.

Diagram VII. shows the rates of births in Ireland and in eight countries with which a comparison may be most justly made. It will be seen that Ireland occupies an almost unique position at the bottom of the diagram, the only country in Europe whose record is at all similar being France. The worst feature in these figures is the steady decline which they exhibit during the last twenty years. In 1864 the birth-rate was 24 per thousand, against rather over 35 per thousand in Great Britain. A fairly steady improvement takes place on these figures until 1872, when the highest point of 28 per thousand is reached. From that year until 1890 there is steady decline, naturally most noticeable in periods which have already been referred to as times of great suffering. The figures have now fallen to 23 per thousand of the population against 34 in Scotland and 31 in England, and there is no other European country which is under 27 except France, which appears to preserve about the same ratio as Ireland. Seeing that the island used formerly to be famous for large and healthy families amongst every class of the people, and for the rapid increase of population, these figures of progressive decline during the past generation become still more ominous.

Diagram VIII. shows the number of marriages which have taken place annually among the whole population during the same period. In 1864 there were rather over 9 marriages in Ireland against 17 in England for every thousand of the population. Some improvement may be noticed in both countries until 1866, when the rate was 11 in Ireland to 17 in England. Since then there has been a like tendency to decline; in Ireland the decrease being very marked in the years 1879, 1880, and 1886-87. In every year Ireland is considerably below any other country in Europe. There are scarcely any fluctuations, except of a downward tendency. This affords conclusive evidence of the difficulty of obtaining subsistence.

Diagram IX. exhibits the death-rate as compared with Great Britain. At the beginning of the period the death-rate in Great Britain was 24 per thousand against only 16 per thousand in Ireland. This contrast gives some idea of the unhealthy condition of the great manufacturing cities of Great Britain. So far as that country is concerned, the progress made since is such as to cause the greatest satisfaction. There is, on the whole, a steady decline in the death-rate until 1894, when it stands at 19 per thousand. The Irish figures, on the other hand, record a steady tendency towards increase, very marked in the period between 1877 and 1881, in the former the

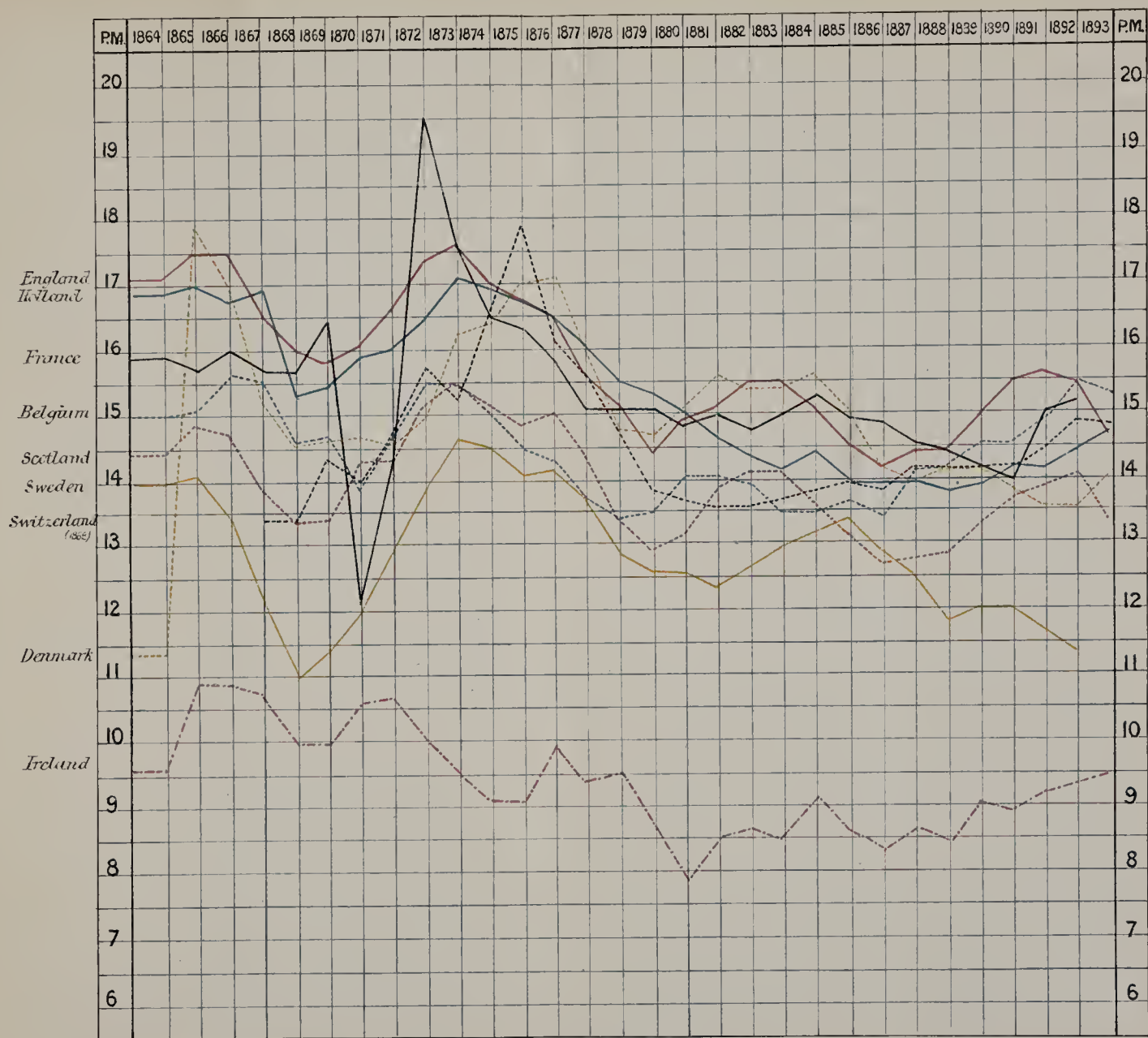
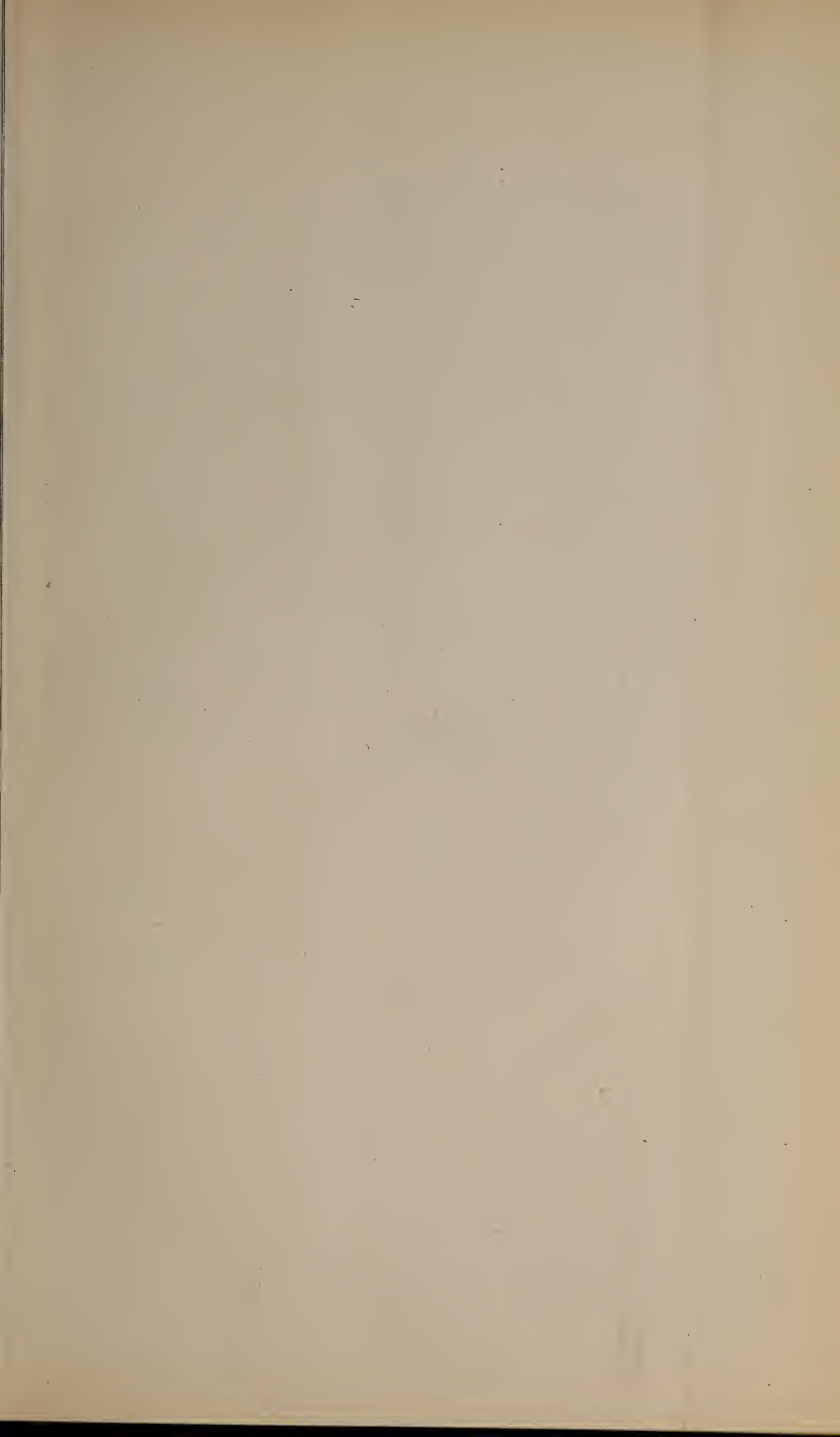


DIAGRAM VIII.

Showing the annual number of Marriages for every thousand of the population in Ireland and eight other European countries.







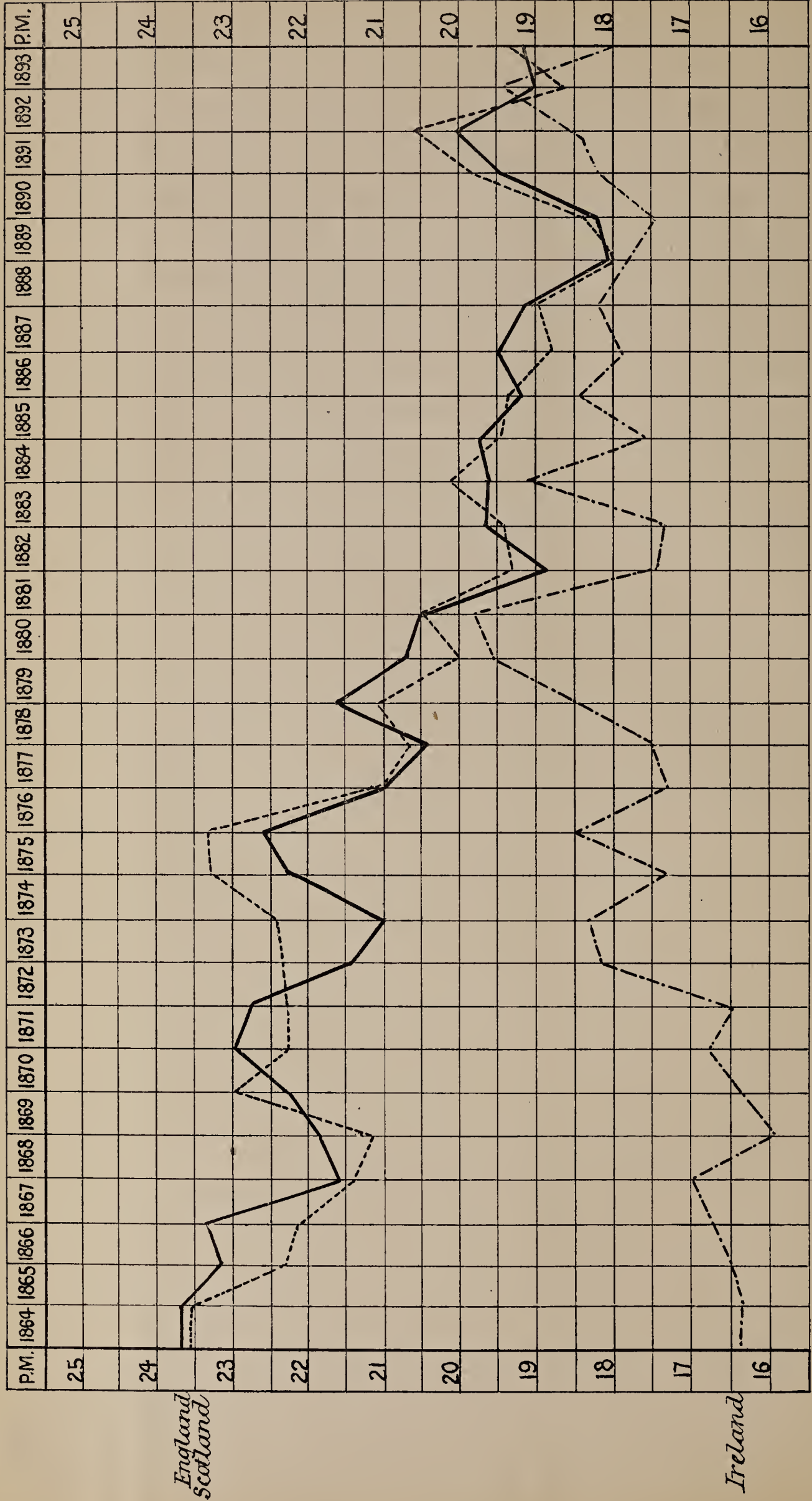


DIAGRAM IX.

Showing the Death Rate in Ireland and in Great Britain during the last thirty years.



rate being only 17 per thousand, while in the latter it was nearly 20. The final result shown by this table is, that the death-rates of the two islands approximate closely at 18 and 19 per thousand of the population, this approximation having been secured by a decrease in the British rate of 5, and by an increase in the Irish rate of 2. Here, then, we arrive at the one sphere amongst all that we have examined in which the result of existing institutions has been to secure the same condition of things.

Summing up the conclusion that should be drawn from these tables, Sir R. Giffen said: "The best indication of wholesome conditions is furnished by a considerable excess of births over deaths along with a moderate birth-rate and a low death-rate. The proportion of the excess of births over deaths in Ireland is 5·0, in England 11·4, and in Scotland 11·5, per thousand of the population. This indicates inferiority of general condition in Ireland, and that the community is not progressing or advancing." \*

Mulhall † publishes figures on two or three points different from any of those dealt with in the Government statistics. He gives a pictorial diagram showing the production of meat per head of the inhabitants in certain countries. In this Australia comes first with 300 lbs., Ar-

\* Evidence R. C., vol. ii., qs. 7643-7.

† "Dictionary of Statistics," p. 284.

gentina second with 200 lbs., the United States third with 178 lbs., and Ireland fourth with 160 lbs., Great Britain being sixteenth on the list and producing 53 lbs. per head of the inhabitants. In the same diagram he shows the consumption of meat per inhabitant in these various meat-producing countries. With only one exception of any moment, this proves that the largest consumption exists where there is the largest production, and the countries stand in almost the same order on the two tables. The one exception is Ireland, which is sixteenth on this list instead of being in the fourth place, which her production would entitle her to occupy. But strangely enough the place which Ireland vacates is occupied by Great Britain, which stands fourth in order of consumption, although only sixteenth in order of production. It will probably be found, not only as regards meat but most other commodities, that the general rule is in accordance with that broadly shown by this table. More wine will be consumed per head of the inhabitants where grapes are easily grown; more rice where it is the staple crop, so that the hard situation of Ireland in being unable to partake of the excellent food which she produces in such abundance is probably unique.

Dealing with the figures of deaths from famine or starvation, Mulhall shows that in the year 1879 there were 312 deaths in England, 260 in France, 101 in London, and in Ireland no less than 3,789,



or 37·6 per thousand of the entire number of deaths.\* One must hope that there is some inaccuracy here, though the increase of poverty and emigration then showed that the country was passing through a terrible ordeal.

In the year 1812 the total amount of capital in Ireland was placed at five hundred and sixty-three millions by Mr. Colquhoun, and now Sir Robert Giffen suggests that about four hundred millions is a sufficiently large amount to assume. During the same period the capital of Great Britain has increased from fifteen hundred to twelve thousand millions. Therefore this figure also, although it rests on no very strict basis, confirms the tendency of all the others. Perhaps the conclusion that may be drawn from the particulars which have been given up to the present is best set out in one of the many excellent tables which accompany the Census Report of 1891, which shows the average valuation per head of the population for all Ireland to be £2 19s. 8d. In the year 1894 an Act was passed through Parliament called the Equalisation of Rates Act (London). This Bill dealt with the thirty Poor Law Unions into which the Metropolis is divided. The object was to obtain relief for the poorer at the expense of the richer Unions. The dividing line between rich and poor throughout the Metropolis was discovered to be an average valua-

\* "Dictionary of Statistics," p. 257.



tion of £7 18s. per head. All the Unions which exceeded this figure were treated as rich and had to pay, and the Unions under were treated as poor and had to receive. The average valuation of the poorest Union in the East End of London corresponds almost exactly with the average valuation for the whole of Ireland. Perhaps it is impossible to find any fact which will illustrate more clearly than this does the extraordinary contrast between the two islands, and the low level at which subsistence is maintained in Ireland.

In previous chapters the details of other resources have been fully set out, and it will be remembered that during the last half-century the total value of the crops and cattle has decreased by more than twenty-five millions sterling. The various trades have been analysed and the total income set out fairly accurately. The great bulk of these figures are taken from annual Government returns, which may now be accepted as being as nearly perfect as it is possible to make them. They are regularly published in Blue Books, but in that somewhat dull and chaotic form they have not yet received the attention they deserve.

Glancing over the whole field it is difficult to see that anything, essential to forming a right judgment, is wanting in the picture that has been presented of the condition of the residue of

population in Ireland. All the facts lead to the conclusion that no improvement has been effected in the condition of the few inhabitants left in the country relatively to other communities similarly placed. Probably there is far greater contrast, disadvantageous to Ireland, between its rural population and that of Great Britain than there was fifty or a hundred years ago. But whether this be so or not two facts stand out clearly. The first is that the condition of things is bad, and that it affords evidence that the country is struggling under a load which it cannot bear. The second is that each successive decade is worse than the former; we can almost mark the growth of oppression from year to year.

## CHAPTER VII.

### THE CONCLUSION.

THE story of the financial result to Great Britain of the taxation of Ireland is naturally divided into two parts, one of which ended and the other of which commenced with the famine of 1847-9. Each of the two parts is alike as to the steps that were taken by the Government, and as to the effects that were produced. In the beginning of each period a load of taxation was flung upon the country which it was gradually found to be impossible to exact, but the efforts to do so produced frightful national suffering.

The details of the sums actually obtained are shown in a short table prepared by the Royal Commission which is printed in the Appendix.\* This statement gives the true amount of the contributions to the Imperial Exchequer after paying all the Irish charges† in 1820, in every tenth year afterwards and in 1894. The century

\* See Appendix, Table II., p. 202.

† Under the head of Irish charges is included all outlay in Ireland, whether for the Viceregal Court, Judges, Law charges, police, loans, grants, Government offices, or any kind of central or local expenditure, excepting only the cost of the army and the navy.



commenced with the imposition of war taxes, and though the net revenue then yielded by Ireland is not shown, it must have been very large if we omit charges for the army and the supposed debt. The table makes it clear that when the war ended the relief was only temporary, for by 1830 the nett amount of contributions to the Imperial Exchequer had gradually increased to nearly four and a quarter millions. This could not be maintained; by 1840 it had fallen half a million; then came the famine, and by 1849 the contribution had fallen to a little over two and a half millions. So at the end of the first period this return shows that the effort to maintain the exactions at the high point reached in 1830 had failed, and that two millions of population had been lost in the attempt to do so.

In three years this experience was forgotten. Once more in 1853, and this time without any ostensible reason, fresh taxes were imposed. By 1860 almost five and a half millions were being drawn out annually, this being the high-water mark of the period. Every tenth year shows a decline of a million, and by 1894 the contribution to Imperial purposes is under two millions. Thus the gloomy history repeats itself in every detail; the same number of people have gone, and the effort to exact the money has, for the second time, failed.

While Great Britain has thus been unable to

reap any considerable advantage, the result to Ireland is as disastrous as if she had succeeded. What is the reason that the nett Imperial contribution constantly falls short? The reason is, that too heavy a tax is not productive. The Irish pay, but the British do not receive. The cost of the machinery of oppression, and of patching up the social fabric which is injured, exhausts the proceeds of the oppression, so that there is a constant tendency for the profit to diminish. But, after all, two millions are even now being collected. This sum, however, is not sufficient to maintain the military establishments at the Curragh Camp and elsewhere, so that in the strict sense there is no Imperial contribution now obtained from Ireland. If it is necessary to maintain an army in Ireland, and this is very much open to question, is not the cost, amounting to nine shillings per head of the population, altogether unreasonable. The prosperous people in the Channel Islands, in their exposed position, pay only a penny halfpenny per head; surely sixpence per head would be ample contribution from the Irish peasantry. So far as the principle of the Integrity of the Empire is concerned, sixpence is as good as six pounds. The sum suggested would amount to over a hundred thousand pounds per annum, and it would be the largest contribution received by Great Britain from any outside source.

If the present growth of expenditure in Ireland

is continued, in fifteen more years this contribution to the Imperial Exchequer will have entirely disappeared. Between 1880 and 1894 the growth in cost of Irish services was sixteen hundred thousand pounds per annum. In the same period the population governed diminished by six hundred thousand persons. The corrupt expenditure at the Union is often denounced; it has recently been described as "blackguardly." Yet it only cost a million and a half. At least three times that sum is now\* wasted each year in sinecures, salaries, pensions, and fruitless expenditure of every kind all through the country.

The amount, the nature, and the effects of the taxation upon Ireland have already been fully set out, and this summary in regard to the share Great Britain receives, should enable us to form an opinion on the wisdom of making a radical change in the whole system. That system consists in levying all the main taxes in Ireland as in England, and of assisting Ireland by granting loans and by carrying out certain expenditure of a special character in that country. Instead of this method which, it is contended, has failed, the simple plan is submitted of only levying taxes sufficient to provide a suitable government for the country without appealing for any outside help. The one plan is, for the sake of a common system, to take more than is necessary and then to give

\* See pp. 195 and 196.



something back. The other plan is to take only what is necessary. Most of the arguments in favour of the existing method have already been considered, but one or two matters have been reserved for discussion at this stage before we suggest how much is necessary, and by what means the sum could most easily be obtained.

It should now be perfectly clear why throughout this sketch the artificial distinctions between local and Imperial taxes, or between these and the Imperial contribution, have been treated as meaningless. In reality there is no local tax in the country districts. The roads are repaired and the labourer's cottage is built under a system devised and manipulated from time to time in Westminster, just as the amount that shall be levied on tea or tobacco is fixed.

The thirty-two high sheriffs, one for each county, are nominated each year by the Lord Lieutenant. On these individuals falls the duty of choosing the grand jury, who levy one-half of the local rates. If a strong man of business were selected as High Sheriff, he could do much to facilitate the reduction of those rates. No care is taken that such a man shall be chosen; generally an absentee landlord is appointed, on the well-understood condition that he shall do nothing but keep the machine going in its present mischievous manner. Probably there is not a High Sheriff in Ireland who knows how many miles of road there

are in his own county, or who has any idea of the amount of traffic upon them, or of the average cost of repairing them, or of the frequency with which they should be repaired: yet the High Sheriff (as nominator of the local authority) is the road-maker of the county.

Just in the same way, if the Boards of Guardians, which levy almost the other half of the local rates, hesitate to put into operation any order they receive, they are superseded and a new Board, at the cost of the Union, is sent down from Dublin to carry out the order, and a charge is hung round the necks of the ratepayers. The Boards of Guardians are like branch shops of a central establishment maintained in Dublin; their work is to administer, without effective popular initiative, restraint, or control, a most complicated series of laws made by men who had no knowledge of the circumstances in which the Boards are placed.

One example will make the artificial nature of these distinctions still clearer. In describing the light railways it was explained that part of the cost was paid by the Treasury and part by the locality. The share paid by the locality is levied by the Grand Jury in the County Cess, but the share paid by the Treasury is charged against Ireland and paid out of the Irish Customs, or other, so-called Imperial, tax. Thus it is with every grant or concession. Great Britain gives

nothing. When it is said that something is given to relieve a famine, or for any other purpose, it only means that the sum is levied upon Ireland as a whole, probably because it would be impossible to levy it upon the area affected. If these facts are borne in mind together with the explanation of the varying amount which the Imperial Exchequer may receive in any year, it will be realised how profoundly unimportant to the Irishman all the distinctions are. He only knows that they all end in making him pay for everything, and the serious question to him is, how much shall the payment be.

In a former chapter Mr. Pitt was quoted as the great authority in favour of different fiscal treatment and of a just consideration, from time to time, of Ireland's capacity. As a specimen of the result of methods which have been substituted for this original plan, one case may be examined. In 1853, when raising the duty on spirits and imposing the Income Tax, Mr. Gladstone said, that to enable Ireland to meet these new burdens, he would relieve her of certain charges, amounting to two hundred and forty thousand a year, which had been incurred in connection with famine relief. This shows that the great Chancellor had some scruples in imposing these taxes, and that he felt that some aid must be given to enable Ireland to bear them. Practically this was the only concession made during



all that period. Let us see what the amount of the relief was and compare it with the tax imposed.

The total amount of the famine loans was four and a half millions, and they had been made to Ireland in her time of greatest difficulty. Much attention has properly been paid by the Royal Commission to this question of charging interest and a sinking fund on sums advanced in this way, so as finally to secure their repayment. It is a system of relieving Ireland at Ireland's cost. Many high authorities utterly disapprove of it, and the sound principle appears to be that Parliament should only grant such relief in cases of extreme emergency, and that it should be given only if it is thought beneficial to the whole kingdom to do so, and no attempt should be made to recover the amount from one particular portion more than another. If ever there was a case to which this rule should have applied, surely it was to the famine relief of 1847. No such consideration was shown. The help took the form of a loan, and the repayment, with interest, commenced forthwith, and had proceeded a good way when, in consideration of the new taxes, the balance was "remitted." We can now form an opinion on the equity of this transaction. The taxes imposed between 1853 and 1860 have produced at least three millions a year for forty years. This sum capitalised would amount to well over

two hundred millions, and this is the price that Ireland has paid for the trivial relief of four and a half millions received in 1846-7.

In reviewing such matters it must be remembered that Ireland has no book-keeper. The accounts between her and Great Britain are not audited by any independent authority. A further analysis will make the whole loan system between the two islands clear. Everything that Ireland gets is charged against her, and the Treasury was able to submit a list stretching from the days of William IV. to 1894, which showed the sums advanced, repaid, now owing, and remitted. Out of a total of thirty-nine millions advanced, twenty-two millions have been repaid, with interest which amounted to six millions. Eight millions which are still due are being punctually repaid, and the same amount, over the whole period, has been "remitted," as it is called, including the famine loan already described. Such is the account which England keeps. So clearly are the sums set out that none of those "remitted" items ever drop out. Under this heading, which has a soothing sound, every shilling is still brought forward and exhibited as if it were a gift.

Now let us turn to the account which England does not keep. There is no record, not even a summary, stretching back through William's reign to 1801, of the sum that Great Britain has drawn from Ireland. Surely if it is fair to write down

the figures on one side of the account, the other side should not be left blank. It is not necessary to suppose that anything wrong has been done; the only thing that suggests suspicion is concealing the figures. But if the loss is set out so boldly, why should not the profit be set out? It is to be regretted that the Royal Commission did not prepare and issue such a table in a complete form. It has, however, given us, on the authority of the Treasury, the means of obtaining the sum with approximate accuracy. The short table already referred to shows the contribution to the Imperial exchequer in one year of each decade throughout the century, excepting only the first decade. The average of the nine annual amounts therein \* shows a little over three and a half millions for each year. If this is multiplied by ninety-four it gives a total since 1801 of three hundred and twenty-nine millions. If it were capitalised at £3 11s. per cent., which is the average interest Great Britain charges Ireland, it would work out at a very large amount, which might fairly be put against the eight millions altogether "remitted" during the century. Large as this sum is, it does not show Ireland's loss, because all this is quite apart from the cost of the services inside the country. This is the amount handed over after paying every charge † for the central

\* For exact figures see Appendix, Table III., p. 203.

† Except the Military expenditure.



establishments, the police, the waste and folly of Grand Juries and of Guardians. Do not such figures go a long way towards accounting for the pauperism, the famines, and the flight from the country.

The unnecessarily high rate of interest charged by Great Britain on the various loans increases the burdens of the country, and tends to create a very sore feeling. The largest loan was on the security of the Church property, on which at one time eight millions were advanced. Half of this is now paid off, so that the security, always excellent, has greatly increased in value; yet  $3\frac{1}{2}$  per cent. on part, and  $3\frac{3}{4}$  interest on another part, is charged on the four millions outstanding. The average rate of interest charged on the whole eight millions of loan outstanding in the country is £3 11s. per cent. In this way about eighty thousand a year is exacted beyond the sum which the National Debt Commissioners pay on the British debt. The hardship is increased because the Government will not facilitate localities or corporations in borrowing on their own account. It insists on doing the business on terms which may almost be described as usurious. The funds for the Congested Districts Boards are found by allotting one and a half million of the capital of the Church fund to that purpose. On this sum the Government only allow  $2\frac{3}{4}$  per cent. interest, although they collect 1 per cent. more. Recently, by a

special Act, the City of Dublin effected a great economy by consolidating its loans, and one would suppose that similar advantages might be obtained for the whole of Ireland.

The fact that the goose is now dead that laid the golden eggs, removes the last difficulty out of the way of reform. No such amounts are to be had out of Ireland any more. Her prosperity and her people alike have fled, and as nothing more is to be made by oppression, we may reasonably consider whether the time has not come to make a new start.

The reform suggested is to look at matters from a simple standpoint, and if we are agreed that the evil is heavy taxation, to make taxation light. There is running through the whole policy of the English Parliament since the Union a recognition of the truth that taxation on anything like the British scale would ruin Ireland, but yet one Chancellor after another hankers after equal duties, then finally overcomes his scruples, and ends by laying on the burden which his reason told him would be disastrous. It is easier to understand the fascination of the idea of common duties under Protection than under Free Trade. In a country where the policy is one of Protection, similar duties in the various parts become a necessity because, all duties being imposed with the view, in the first place, of protecting commerce, it is practically impossible to permit variations without creating

a feeling that undue advantages are being conferred. That is the reason why common duties are enforced in all the states of federations, such as America and Germany, and the same reason probably explains why the statesmen of the early part of the century, when Protection existed here, were so anxious for equal duties with Ireland.

The principle of Free Trade is to give the utmost freedom everywhere to commerce by imposing duties solely for purposes of revenue. Therefore to lay a duty on a country simply because such a duty exists in another country so different as Great Britain is from Ireland is not in accordance with the principles of Free Trade, and is only too likely to result in the evils of Protection. The present duties partake to some extent of a protective character in favour of England. Beer is taxed lightly because it is the favourite beverage of that country; spirits heavily for the opposite reason. Tobacco is also an article which, in relation to purchasing power, occupies a much more important place, and its manufacture was in former times much more widely diffused in Ireland than in England, therefore a high duty upon it which may carry no ill effect to England produces a baneful influence on the commerce of Ireland. There may have been no precise intention to produce these results, but they are exactly what might be expected



to arise in favour of the community which has five or six representatives in Parliament for every one the other can command. So far, then, as the principles of Free Trade are concerned, there is no obstacle in the way of reform.

The scruples of Temperance reformers must also be considered. There are many who think that the imposition of a duty, however high, upon any form of intoxicating beverage must be beneficial because it promotes sobriety. Still, this is a question of degree. A duty may be high without being placed at such a figure as to impoverish the people. It has already been pointed out that the consumption of intoxicants in Ireland is moderate compared with Great Britain, and that the high duties have not diminished it. If the proportion between the wealth of the two countries were observed, a duty of one-ninth of what is paid in Great Britain would be just in Ireland. There is no proposal to make such a reduction. The suggestion is that all the indirect taxation necessary for the country's requirements should be levied on intoxicants, and it is difficult to see what more the most ardent temperance reformer could desire.

The alternatives to reducing the taxes, which consist in giving back a small portion of what has been wrongfully exacted, are easily disposed of. Infinite harm has been done in Ireland in this way, of which sufficient examples have been given in the description of the oppressive nature of the

railways, built and sustained out of the taxpayers' pockets. There is also a system of Government loans to individuals in operation in every part of the country. That such efforts have not arrested the decay of Ireland is apparent from the terrible results shown by the annual statistics. The schemes have never been adequately considered, nor have their results been inquired into. They have come into existence owing to the unsatisfactory manner in which all Irish legislation is transacted. The little time available in Parliament for these purposes is wasted in discussing schemes which come to nothing, and all that is practically accomplished is pushed through when every one is weary. The greatest objections to these enterprises are that they do not relieve the general community which is oppressed by the taxation, but rather add to its burdens; they increase the number of individuals who flourish without producing wealth; they are costly and corrupt.

The aim of a good government should be to smooth the way for the industrious and the independent man. These schemes are generated in the idea that the maintenance of the settled order of things causes distress. When such an idea is accepted the settled order stands self-condemned. One of the most popular of these new experiments in Ireland is the Congested Districts Board. The funds for this body are

largely found by diverting the small remnant of local tithes into those districts instead of restoring them to the use of the localities which pay them. Thus the localities, poor themselves, from which the tithe is taken, are injured to a far greater degree than the others are helped. The distribution of the fund encourages begging, and this artificial help from outside renders impossible the development of the districts on a sound economic basis. This is done in the teeth of the clearest evidence that all the poverty in the selected areas is caused by too high taxes on necessities, too high rents, and the exclusion of the people from productive lands which exist in abundance around them. These evils cannot be dealt with by the Board, which already feels so keenly how little it can do that it has unanimously passed a resolution demanding more funds. It will not be easy to satisfy it; more and more funds will still be necessary if this substitution of almsgiving for good government is to be continued, and it can only be a question of a short time until all Ireland becomes one congested district.\*

Within the area of the Board's operations help is given towards improving the breeds of cattle, horses, pigs and poultry; waste lands are

\* A "congested district" is defined as an area which contains not less than 20 per cent. of the population of the county in which it is situated, and in which the average valuation per head of the population does not exceed £1 10s.



afforested; model farms are exhibited; and, so far as the Board's restricted means permit, an attempt is made to give at least a reflection of what a sympathetic government might do for an agricultural community. Can it be wondered that these efforts, laudable in themselves, produce deep chagrin in the minds of farmers outside the Congested Districts. These ask why all such good things should not be shared with them. Are only the bleak lands of the West to be improved. Is nothing to be done for their breeds of cattle. The excellence of these experiments only exhibits the poverty of the national system, and creates a widespread discontent.

The machinery by which all this system of sops and doles is worked is very expensive. A class has arisen in the country, midway between civil servants and the general public, whose occasional services must be utilised for this work. Is it to be wondered that a good deal of the money administered in this fashion should be wasted. It is not to the interest of those who distribute it that a complete cure should be effected. So long as the patient is kept lingering on they will still have to supply the medicine.

The suggestion that if the taxes in Ireland are reduced the taxation of Great Britain must be increased need not detain us. It has been shown that nothing \* any longer reaches the Imperial ex-

\* Nothing beyond the cost of the Irish military establishment—not quite that now.

chequer, and that if some step is not taken to stop the progress of decay it will soon be necessary to make a grant towards meeting the Irish charges. Still it is not desired that this argument should exclude the others which have been formulated to the effect that a sense of justice and expediency will induce the British to recognise the need of the change of system, and that the commercial advantages will far more than outweigh any pecuniary loss, or risk of loss, which may arise. When the English are fully convinced of the wisdom, on broad grounds, of taking a certain course, it is not their habit to count the cost too closely. The differences with Ireland have never taken a form which clearly raised this issue. The financial oppression has arisen incidentally, and more from want of knowledge than from any deliberate intention. In recent times it has arisen from hurried legislation, from a confused feeling that principles of Free Trade were involved, and, more than either, from the feeling that the Unity of the Empire was at stake.

Perhaps this last-named consideration should be discussed briefly. There is separation involved in the suggestion, but only of the accounts. Ireland will have to be dealt with either in different clauses of the Budget, or else on a different occasion. Those who accept the idea that it is possible to do justice for the country at Westminster, should be willing to see a just fiscal system elaborated.

Many will discern in the proposal a first step towards Home Rule. But Unionists may honestly feel that nothing will set back Home Rule more than to show both the willingness and the capacity to do, in these money matters, everything that can reasonably be required.

Three principles should be embodied in any new system that might be adopted; there should be no financial aid from England; the existing Direct taxes should be continued; and whatever might be considered fair as an Imperial contribution should be paid, but apart from that the revenues of Ireland should be applied to Ireland and any economies should accrue there.

From this review of the existing system, and from the examination of the principle of the proposed new plan, we may now proceed to consider the details of the reformed scheme of taxation, and to inquire what promise of relief it may offer to the people. For purposes of comparison, and as a useful summary of what has been said, it will be of assistance to set out in the first place the present taxation. To avoid mentioning large figures we shall deal only with rates per head of the population. The total burdens being 49s. per head, it is only necessary to show what is paid in each tax towards making up this amount, and then what is spent on each service to make up the same expenditure. All the items may be conveniently arranged under four heads.



*Direct Taxation.*—Income Tax, 3s.; Stamps, which include Death Duties, &c., 3s. 10d. Total direct taxation per head of population, 6s. 10d.

*Indirect Taxation.*—Tea, Coffee, Fruit, &c., 2s. 5d.; Tobacco, 5s. 2d. Total non-alcoholic, 7s. 7d. Whiskey, 9s. 3d.; Foreign Spirits, 1s. 6d.; Beer, 2s. 6d.; Wine, 5d.; Licenses, 9d. Total alcoholic, 14s. 5d. Total indirect taxation per head of population, 22s.

*Non-Tax and Miscellaneous Revenue.*—Post Office, &c., per head of population, 4s. 4d.

*Local Taxation.*—Grand Jury cess, 5s. 4d.; Board of Guardian Rate, 4s. 4d.; Town Taxes, 3s. 9d.; Harbours, 1s. 7d.; Sundries, 10d. Total local per head of population, 15s. 10d. Making the Total Taxation of the country, 49s.

There are many points of interest in this bill, which every Irishman has to pay annually for himself and for each member of his family. The figures vary slightly from year to year; for example, the bill of 1895 is sixpence larger, growth in that direction never pausing, but for all practical purposes this is at present quite accurate. The relation of the Direct to the Indirect taxes is highly important. Direct taxation is not levied on those who have no means; it is capable of easy adjustment, so that there is little possibility of oppression in it. On the other hand, indirect

taxation, when it is largely laid on the necessities of life, is the severest form of oppression. Therefore the merits of a system of government may, to a large extent, be gauged by ascertaining what proportion of its revenues are obtained by these methods respectively. Indirect taxes produce 76 per cent. of the Imperial burdens in Ireland, while in Great Britain they only produce 53 per cent. These figures make it clear that it is only in the Indirect taxes that a strong case for reform exists, and that, if they are to be brought into harmony with the proportion existing in Great Britain, there must be at least a reduction from 22s. to 6s. 10d. per head of the population.

The local taxation appears to be extravagant in every one of the main items, and it offers a severe criticism of the bureaucratic system of government. The authorities in towns are chosen by a restricted franchise; the Guardians are either nominated, or elected by ratepayers with high valuations, and the Grand Juries are all nominated. The main defence for this exclusive system is that it protects the ratepayers; but there is little evidence that it possesses any such merit, and it is obvious that economy will be necessary in these three items if any real improvement is to be introduced.

We may now turn to the account of expenditure, which also falls under four heads.

*Education*.—Per head of the population, 4s. 3d.

*Armed Forces*.—Soldiers, 9s.; Police, 6s. 4d.; per head of population, 15s. 4d.

*Government Charges*.—Post Office, 3s. 7d.; Law charges, 2s. 2d.; Local Government Board, 7d.; other Government offices, 9d.; Public Works, Rates, Surveys, 1s. 3d.; Prisons, 6d.; Reformatories, 6d.; Collecting Taxes, 1s.; Lunatics, 7d.; Sundry charges, 1s. 8d. Total central charges per head of population, 12s. 7d.

*Local Administration*.—Poor, 3s. 9d.; Roads, 3s. 3d.; Streets in towns, 1s. 8d.; Medical Relief and Sanitation, 1s. 8d.; Lunatics, 8d.; Water supply, 6d.; Labourers' Houses, 5d.; Interest on loans, salaries and "unclassified," 4s. 11d. Total local per head of population, 16s. 10d. Total expenditure of the country, 49s.

Even a cursory glance at this list shows where the extravagance is and where economies might be effected. Dealing with the first three items which make up the Imperial taxation, 8s. 6d. might be saved from the cost of the military, 3s. 4d. from the cost of police, and 4s. 2d. from the government charges. This would enable a reduction of taxation to be made amounting to 16s. per head of the population. Such a reduction should precede the attempt to deal with the expenditure. As things are now arranged, the people of Ireland would not receive the least



benefit from such economies; therefore the first step is obviously to alter the incidence of taxation. This great outlay on central establishments shows that reform is practicable, and that after the abolition of half the present taxation sufficient would remain to meet the requirements of an effective national government well suited to the needs of the country.

There is no less room for curtailment in the expenses of Local administration. By the consolidation of loans, by economies in the "unclassified" charges, and by the restriction of the Grand Jury and the Poor Law expense, a third might at once be struck off this outlay. Thus, to start with, the means can be seen of reducing the total taxation by five millions, or 21s. 6d. per head of the population. Economy in the same spirit for a very few years would open up the way to increase still further the relief, when the people, no less than their rulers, had commenced to appreciate the advantages of the reformed system, and thus before the end of the century the burdens on the country might be reduced by six millions to something like half their present amount. It is just as easy to take off these taxes as it was to lay them on. No one anticipated the policy of 1853, or the inflictions that have since then been so quietly imposed by successive Chancellors. An idea occurred probably to one man; he made a Budget speech, to which

few listened : the tax, however, that followed was a reality, and two millions of people have had to leave their homes in Ireland. Surely it is equally possible for the merciful idea of relief to operate. There need not be the least disorganisation of the carefully balanced system of British finance. This small matter is a thing apart, which would adjust itself.

The amount of the Imperial contribution might well be arranged from time to time. Considering the present wretched condition of the country probably £20,000 a year now would be fair, and it might, if things improved, gradually be raised to £100,000. The principle of the Union between the countries would be just as effectively secured by a payment of that kind as by any larger sum, and it is time that this great matter should be placed on some just and reasonable basis.

The reductions in Imperial taxation which would give the greatest relief would be to abolish the duties on tobacco and what are called the breakfast-table duties, and to fix the duty on spirits at 5s. per gallon and beer at 1s. 6d. per barrel. This would reduce the taxation by three and three-quarter millions. With such economies as have been suggested in the local taxation, this would give a total relief of five millions. If there are nine hundred thousand families in Ireland, this would be equal to a contribution of £5 10s. per annum towards the support of each family. An



effective reduction in rents would give an average of £6 to the relief of each family engaged in agriculture. There will be few to doubt that such concessions would go a long way towards improving the outlook in Ireland.

The question will arise how much would be left with which to carry on the government of the country. The direct taxation and the non-tax revenue amount to 11s. 2d. per head of the population, and the remaining alcoholic duties would produce about 5s. 10d. per head, so that the Imperial taxation would still be 17s. per head and produce about four millions each year: surely a sufficient amount for every reasonable requirement.

The revenue of Sweden is five millions four hundred thousand. The population is two hundred thousand more than that of Ireland, a million and a half are spent on the army and navy, there is a good deal of commerce and mineral wealth, and there is one of the largest merchant navies of Europe to protect. It is with such a country rather than with Great Britain that Ireland should be compared, and making fair allowances for the greater advantages which Sweden enjoys, it will be recognised that four millions would be a large revenue to exact from Ireland, and that it should provide amply for all the requirements of government.

The emphasis which has been given to the one



question of over-taxation must not be understood to convey the opinion that it is the sole evil under which the Irish suffer. Over-taxation has been dealt with exclusively because it is too often forgotten, and because it is sufficient, apart from all else, to account for the permanent and increasing estrangement of the public opinion of Ireland from that of Great Britain. There is no feeling of enmity against the Government of one party any more than against its political opponents in Ireland. It may be said that there are historic wrongs, religious jealousies, animosities of race. But all through the Ireland which Government never sees there is an evil which makes all these ill-feelings, notwithstanding their magnitude, sink into insignificance. There is knocking at many a door not merely the dread, but the reality of starvation.

The story which has been told does not owe anything to its telling. It is but a dull, and often obscure, recital of facts which should be known to any one in authority. They are known to many who try to conceal them, but they are of a nature which makes them difficult to hide. All these facts point to the simple conclusion that Ireland is a nation starved in the midst of plenty. Why should Irishmen rely upon either of the English Parties; what have they received from either but heavier burdens and lightening of the means to bear them. Let the British, then, with their abounding wealth and their strong Govern-

ment, not be amazed that the Irish are a little indifferent to it all. It is not want of strength so much as want of a just appreciation of the circumstances that they have had to complain of in their rulers so far. But if a Government should arise more richly endowed in this way, the road of reform is open to it, whatever its principles may be.

TABLE I.  
Average amount of Produce and Value of Crops grown in Ireland in the Quinquennial  
1851-5, 1866-70, 1884-8, and 1889-93 (Dr. Grimshaw).

(000 omitted from Amounts and Values.)

Description of Crops.	1851-55.		1866-70.		1884-88.		1889-93.	
	Amount of Produce.	Value.	Amount of Produce.	Value.	Amount of Produce.	Value.	Amount of Produce.	Value.
Wheat .....	Cwts. 5,674	£ 3,666	Cwts. 3,385	£ 2,205	Cwts. 1,097	£ 404	Cwts. 1,266	£ 448
Oats .....	30,651	11,305	20,654	9,337	17,480	5,869	18,345	6,497
Barley .....	4,566	1,864	3,074	1,517	2,621	907	3,051	1,068
Bere and Rye .....	782	274	124	43	126	44	184	64
Beans and Pease.....	434	271	192	120	103	64	86	54
Potatoes .....	Tons. 5,147	25,574	Tons. 3,574	13,766	Tons. 2,995	9,131	Tons. 2,669	7,718
Turnips .....	5,920	4,440	3,823	2,867	3,416	2,562	4,287	3,215
Mangel.....	476	417	264	231	498	436	722	632
Flax .....	34	2,010	32	2,605	19	1,018	16	884
Hay .....	2,577	8,716	3,049	12,674	4,238	15,317	4,555	14,063
Total.....	—	58,537	—	45,365	—	35,752	—	34,643

(000 omitted from Numbers and Values.)

Description.	1851-55.		1866-70.		1884-88.		1889-93.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
Cattle .....	3,301	£23,927	3,727	£39,276	4,156	£38,003	4,356	£34,848

(Gain in numbers since 1866-70, 809,000 ; loss in value, £4,428,000).



TABLE II.  
Showing the amount of the true Revenue of and the Expenditure in Ireland, and the Irish Contribution to Imperial Expenditure in every tenth year from 1819 to 1889—and in 1894.

Date.	Estimated true Revenue of Ireland.	Expenditure in Ireland.	Imperial Contribution.
1819 to 5 January 1820 .....	£ 5,256,564	£ 1,564,880	£ 3,691,684
1829 to 5 " .....	5,502,125	1,345,549	4,156,576
1839 to 5 " .....	5,415,889	1,789,567	3,626,322
1849 to 5 " .....	4,861,465	2,247,687	2,613,778
1859-60 to 31 March 1860 .....	7,700,334	2,304,334	5,396,000
1869-70 to 31 " .....	7,426,332	2,938,122	4,488,210
1879-80 to 31 " .....	7,280,856	4,054,549	3,226,307
1889-90 to 31 " .....	7,863,661	5,178,967	2,684,694
1893-94 .....	7,568,649	5,602,555	1,966,094

TABLE III.

Showing the Population, Revenue, Local Taxation, total Taxes and amount paid per head of the population in Ireland in 1785, and every fifth year afterwards to 1895.

(000 omitted from Numbers and Values.)

Year.	Population.	Revenue.	Local Taxation.	Total.	Per Head.
		£	£	£	£ s. d.
1785	3,820	1,128	400*	1,528	0 8 0
1790	4,140	1,313	450*	1,763	0 8 6
1795	4,485	1,551	500*	2,051	0 9 2
1800	5,126	3,018	550*	3,568	0 13 10
1805	5,500	3,902	600*	4,502	0 16 4
1810	5,878	4,687	700*	5,387	0 18 3
1815	6,281	6,599	750*	7,349	1 3 5
1820	6,712	5,256	800*	6,056	0 18 1
1825	7,173	5,300*	860*	6,160	0 17 2
1830	7,665	5,502	950*	6,452	0 16 11
1835	7,937	5,500*	1,000*	6,500	0 16 3
1840	8,155	5,415	1,400*	6,815	0 16 8
1845	8,295	5,350*	1,850*	7,200	0 17 4
1850	6,877	4,861	2,325	7,186	1 0 10
1855	6,015	6,000*	2,000*	8,000	1 6 7
1860	5,821	7,700	1,875	9,575	1 12 10
1865	5,594	7,500*	2,530	10,030	1 15 10
1870	5,418	7,426	2,728	10,154	1 17 5
1875	5,277	7,300*	3,193	10,493	1 19 9
1880	5,202	7,280	3,292	10,572	2 0 8
1885	4,938	7,500*	3,621	11,121	2 5 0
1890	4,718	7,863	3,559	11,422	2 8 4
1895	4,571	7,550*	3,749	11,299	2 9 6

\* Estimated.

TABLE IV.

Showing the Establishment of Regular Forces and  
Militia, in Great Britain and Ireland.

—	Great Britain.			Ireland,		
	Officers.	Men.	Total.	Officers.	Men.	Total.
Regular Army ...	3,822	77,380	81,202	1,097	26,545	27,642
Militia Perm. Staff	215	3,357	3,572	74	977	1,051
Militia.....	2,736	98,477	101,213	779	28,026	28,805
Total.....	6,773	179,214	185,987	1,950	55,548	57,498

Normal Annual Expenditure on all Military Objects in  
Great Britain and Ireland.

—	Great Britain.	Ireland.
Pay, &c. of Regular Forces (including Permanent Staff of Militia)..	£ 3,918,600	£ 1,048,100
Pay, &c. of Militia .....	465,000	112,500
Yeomanry and Volunteers.....	874,000	—
Supplies, stores, transport, &c. ....	6,102,000	664,600
Non-effective charges .....	2,575,400	302,800
Total .....	13,935,000	2,128,000



TABLE V.

LIGHT RAILWAYS.—Showing the names of the Lines, the counties in which they are situated, and the liability incurred by the Treasury and the ratepayers respectively under the Tramways (Ireland) Act, 1883, for the half-year terminated December, 1893: the nominal value and the price of the Shares.

Name of Line.	Paid-up Capital. £.	Rate of Interest.	Market value of Shares. £ s. d.	County.	Valuation. £	Treasury Contribution. £	Barony Contribution. £	Loss on Working. £	Rate levied in the £
1. Clogher Valley .....	121,580 In £10 Shares	5	14 10 0	Tyrone ... Fermanagh	74,944 23,823	2,070 414	2,770 554	207 42	d. 9·75 6·76
2. Cavan, Leitrim & Rosemn.	200,200 In £5 Shares	5	7 5 0	Cavan ..... Leitrim ...	31,435 63,445	939 3,061	1,023 4,526	— 208	11·00 1s. 9·50
3. West Clare .....	163,500 In £10 Shares	4	12 0 0	Clare .....	424,378	2,638	2,638	—	9·68
4. Michelstown and Fermoy	60,000 In £10 Shares	5	14 7 6	Cork .....	78,741	1,176	1,416	—	1s. 1·14
5. Schull and Skibbereen ...	57,000 In £1 Shares	5	1 7 0	Cork .....	62,414	1,140	1,710	1,704	1s. 10·59
6. West Donegal .....	16,500 In £1 Shares	5	—	Donegal ...	36,197	258	258	—	3·56
7. Cork and Muskerry .....	75,000 In £5 Shares	5	7 10 0	Cork .....	53,126	1,001	2,002	—	8·20
8. Dublin and Blessington ..	40,000 In £10 Shares	5	14 12 6	Dublin ...	38,038	295	591	—	6·25
9. Timoleague, &c.....	35,000 In £5 Shares	5	7 5 0	Cork .....	43,826	700	1,050	1,375	2s. 2·40
10. Loughrea and Attymon...	54,445 In £5 Shares	5	7 12 0	Galway ...	61,500	904	904	—	4·50
11. Tralee and Dingle.....	120,000 In £5 Shares	4	—	Kerry .....	148,573	2,400	2,400	9,199	3s. 2·19*
12. Ballinrobe & Claremorris	71,640 In £5 Shares	5	7 5 0	Mayo .....	55,197	1,424	1,426	—	—
13. South Clare .....	108,000 In £10 Shares	4	12 0 0	Clare .....	390,752	1,760	2,393	744	2s. 0·35
14. Donoughmore Extension	28,189 In £10 Shares	4	—	Cork .....	57,426	353	680	165	—†
15. Killybegs Extension .....	1,000	5	—	Donegal ...	—	4	21	9	—†
16. West Kerry .....	70,000	4	—	Kerry .....	21,962	190	1,210	202	—†
17. Kenmare and Headford..	60,000	4	—	Kerry .....	22,806	189	1,011	103	—†

\* Exceptional loss, and therefore exceptional rate, due to an accident.

† Unascertained.

TABLE VI.  
LIGHT RAILWAYS.—Showing the name, gauge and mileage of the Lines, and the amount granted by the Government or guaranteed by the locality under the Light Railways (Ireland) Act, 1889.

Name of Line,	Gauge. ft. in.	Mileage.	By Government Grant. £	By Local Guarantee. £	By Working Company.
Galway and Clifden.....	5 3	48 $\frac{1}{4}$	264,600	—	Balance of cost.
Killorglin and Valentia .....	5 3	26 $\frac{3}{4}$	85,000	70,000	"
Headford and Kenmare .....	5 3	19 $\frac{3}{4}$	50,000	60,000	"
Bantry Bay Extension .....	5 3	1 $\frac{3}{4}$	15,000	—	"
Baltimore Extension .....	5 3	7 $\frac{3}{4}$	56,700	—	Nil.
Downpatrick and Ardglass .....	5 3	8	30,000	*17,000	"
Stranorlar and Glenties .....	3 0	24 $\frac{1}{2}$	116,000	1,000	"
Donegal and Killybegs .....	3 0	18 $\frac{3}{4}$	115,600	1,000	"
Collooney and Claremorris .....	5 3	47	150,000	120,000	Balance of cost.
Ballina and Killala .....	5 3	8	44,000	—	"
Westport and Mallaranny .....	5 3	18	131,400	—	"
Achill Extension .....	5 3	8 $\frac{1}{4}$	73,500	—	—
Preliminary expenses and contingencies .....	—	—	Estimate 28,000	—	—
TOTALS.....	—	236 $\frac{3}{4}$	1,159,800	269,000	—

\* The Treasury contributes under the Act of 1883 two per cent, as a maximum in aid of Guaranteed Dividend, excepting in the case of the Downpatrick and Ardglass Line, in which the guarantee is 3 per cent. by the Grand Jury only.



TABLE VII.

Showing the total number and the sexes of the Population of Ireland in 1851, and the decrease of Population and the number of Emigrants in each year up to 1894.

Middle of the Years.	ESTIMATED POPULATION.			DECREASE.			EMIGRA- TION.
	Persons.	Males.	Females.	Persons.	Males.	Females.	Persons.
1851	6,514,473	3,181,353	3,333,120	363,076	179,656	183,420	152,060
1852	6,336,889	3,095,135	3,241,754	177,584	86,218	91,336	190,322
1853	6,198,984	3,031,226	3,167,758	137,905	63,909	73,996	173,148
1854	6,083,183	2,976,928	3,106,255	115,801	54,298	61,503	140,555
1855	6,014,665	2,946,068	3,068,597	68,518	30,860	37,658	91,914
1856	5,972,851	2,926,173	3,046,678	41,814	19,895	21,919	90,781
1857	5,919,454	2,897,924	3,021,530	53,397	28,249	25,148	95,081
1858	5,890,814	2,881,994	3,008,820	28,640	15,930	12,710	64,337
1859	5,861,711	2,865,930	2,995,781	29,103	16,064	13,039	80,599
1860	5,820,960	2,845,121	2,975,839	40,751	20,809	19,942	84,621
1861	5,788,415	2,831,783	2,956,632	32,545	13,338	19,207	64,292
1862	5,775,588	2,827,336	2,948,252	12,827	4,447	8,380	70,117
1863	5,718,235	2,799,689	2,918,546	57,353	27,647	29,706	117,229
1864	5,640,527	2,761,866	2,878,661	77,708	37,823	39,885	114,169
1865	5,594,589	2,740,800	2,853,789	45,938	21,066	24,872	101,497
1866	5,522,942	2,700,565	2,822,377	71,647	40,235	31,412	99,467
1867	5,486,509	2,681,015	2,805,494	36,433	19,550	16,883	80,624
1868	5,465,914	2,669,125	2,796,789	20,595	11,890	8,705	61,018
1869	5,449,094	2,659,713	2,789,381	16,820	9,412	7,408	66,568
1870	5,418,512	2,641,840	2,776,672	30,582	17,873	12,709	74,855
1871	5,398,179	2,630,782	2,767,397	20,333	11,058	9,275	71,240
1872	5,372,890	2,616,263	2,756,627	25,289	14,519	10,770	78,102
1873	5,327,938	2,590,385	2,737,553	44,952	25,878	19,074	90,149
1874	5,298,979	2,575,663	2,723,316	28,959	14,722	14,237	73,184
1875	5,278,629	2,569,409	2,709,220	20,350	6,254	14,096	51,462
1876	5,277,544	2,572,287	2,705,257	1,085	2,878	3,963	37,587
1877	5,286,380	2,579,274	2,707,106	8,836	6,987	1,849	38,503
1878	5,282,246	2,579,928	2,702,318	4,137	654	4,788	41,124
1879	5,265,625	2,574,705	2,690,920	16,621	5,223	11,398	47,065
1880	5,202,648	2,543,491	2,659,157	62,977	31,214	31,763	95,517
1881	5,145,770	2,519,219	2,626,551	56,878	24,272	32,606	78,417
1882	5,101,018	2,497,237	2,603,781	44,752	21,982	22,770	89,136
1883	5,023,811	2,461,548	2,562,263	77,207	35,689	41,578	108,724
1884	4,974,561	2,439,581	2,534,980	49,250	21,967	27,283	75,863
1885	4,938,588	2,424,128	2,514,460	35,973	15,453	20,520	62,034
1886	4,905,895	2,410,186	2,495,709	32,693	13,942	18,751	63,135
1887	4,857,119	2,387,439	2,469,680	48,776	22,747	26,029	82,923
1888	4,801,312	2,360,717	2,440,595	55,807	26,722	29,085	78,684
1889	4,757,385	2,340,516	2,416,869	43,927	20,201	23,726	70,447
1890	4,717,959	2,322,883	2,395,076	39,426	17,633	21,793	61,313
1891	4,681,248	2,307,331	2,373,917	36,711	15,552	21,159	59,623
1892	4,638,169	2,288,436	2,349,733	43,079	18,895	24,184	50,867
1893	4,615,312	2,279,319	2,335,993	22,857	9,117	13,740	48,147
1894	4,600,609	2,275,619	2,324,990	14,703	3,700	11,003	35,895



TABLE VIII.

Showing the loss to the trade of Great Britain in one article (Tea), through the diminution of the population of Ireland. The figures in the first column represent the addition to the Irish population upon the supposition that instead of decreasing, it had increased at the same rate as that of Great Britain.

Year.	(1) Difference between actual and supposed Population.	(2) Tea Consumption.	(3) Quantity.	(4) Price of Tea per lb.		(5) Amount.	
				s.	d.	£	s. d.
1871	100,000	3.92	Lbs. 392,000	2	0	39,200	0 0
1872	200,000	4.01	802,000	2	0	80,200	0 0
1873	300,000	4.11	1,233,000	2	0	123,300	0 0
1874	400,000	4.22	1,688,000	1	11	161,766	13 4
1875	500,000	4.43	2,215,000	1	11	212,270	15 8
1876	600,000	4.49	2,694,000	1	11	260,174	19 0
1877	700,000	4.50	3,150,000	1	10	288,750	0 0
1878	800,000	4.64	3,712,000	1	10	340,266	13 4
1879	900,000	4.68	4,212,000	1	10	386,100	0 0
1880	1,000,000	4.57	4,570,000	1	9	399,875	0 0
1881	1,100,000	4.58	5,038,000	1	9	440,825	0 0
1882	1,200,000	4.69	5,628,000	1	9	492,887	10 0
1883	1,300,000	4.82	6,266,000	1	8	522,166	13 4
1884	1,400,000	4.90	6,800,000	1	8	571,666	13 4
1885	1,500,000	5.06	7,590,000	1	8	632,500	0 0
1886	1,600,000	4.92	7,872,000	1	7	623,200	0 0
1887	1,700,000	5.02	8,534,000	1	7	675,608	16 8
1888	1,800,000	5.03	9,054,000	1	7	716,775	10 0
1889	1,900,000	4.99	9,481,000	1	6	711,075	0 0
1890	2,000,000	5.17	10,340,000	1	6	775,500	0 0
1891	2,100,000	5.36	11,256,000	1	6	844,200	0 0
1892	2,200,000	5.43	11,946,000	1	5	846,175	0 0
1893	2,300,000	5.41	12,443,000	1	5	881,520	16 8
1894	2,400,000	5.53	13,272,000	1	5	940,241	13 4
			160,248,000			11,963,246	14 8

TABLE IX.

Showing the Destination (numbers and percentages) of Emigrants for the years 1890-1894.

	COLONIES, &c.						GREAT BRITAIN.			Grand Total.
	United States.	Australia.	New Zealand.	Canada.	Elsewhere.	Total.	England & Wales.	Scotland.	Total.	
1890	52,685 85.9	2,338 3.8	126 0.2	1,517 2.5	175 0.3	56,841 92.7	2,998 4.9	1,474 2.4	4,472 7.3	61,313
1891	52,273 87.7	1,821 3.0	145 0.2	1,078 1.8	164 0.3	55,481 93.0	2,528 4.3	1,614 2.7	4,142 7.0	59,623
1892	46,550 91.5	1,216 2.4	101 0.2	989 1.9	81 0.2	48,937 96.2	1,007 2.0	923 1.5	1,930 3.8	50,867
1893	45,243 94.0	551 1.0	94 0.2	872 1.8	75 0.2	46,795 97.2	783 1.6	569 1.2	1,352 2.8	48,147
1894	33,096 92.2	457 1.3	114 0.3	540 1.5	101 0.3	34,308 95.6	944 2.6	643 1.8	1,587 4.4	35,895

TABLE X.

Showing (1) the percentage of Emigrants of various ages during the year 1894, and (2) the percentage of Emigrants between the ages of 15 and 35 for the fifteen years ended by 1894.

(1) Percentage of Age.				(2) Between 15 and 35.		
Under 1                    ...                    0·9				1880	...	75·7
1 and under 5                    ...                    2·4				1881	...	76·0
5                    „                    15                    ...                    4·6				1882	...	74·8
15                    „                    25                    ...                    57·6				1883	...	67·9
25                    „                    35                    ...                    25·5				1884	...	70·5
35                    „                    45                    ...                    4·8				1885	...	75·2
45                    „                    55                    ...                    2·8				1886	...	78·1
55                    „                    60                    ...                    0·7				1887	...	79·8
Over 60                    ...                    0·7				1888	...	80·1
				1889	...	79·7
				1890	...	81·1
				1891	...	82·5
				1892	...	83·2
				1893	...	85·0
				1894	...	83·1



TABLE XI.

Showing the Daily Average and the Total Number of Paupers in each year and the Increase of Pauperism in Ireland between 1864 and 1894.

Year.	Population.	Daily Average of Paupers.			Total Number of Paupers.			Proportion per 1,000 of Population.	
		Indoor.	Out-door.	Total.	Indoor.	Out-door.	Total.	Daily Average Paupers.	Total Paupers.
1864	5,640,527	56,957	7,859	64,816	264,569	31,266	295,835	11.49	52.45
1865	5,594,589	54,399	8,748	63,147	252,606	36,390	288,996	11.28	51.66
1866	5,522,942	50,740	10,040	60,780	232,556	37,617	270,173	11.00	48.92
1867	5,486,509	52,657	12,205	64,862	258,650	58,696	317,346	11.82	57.84
1868	5,465,914	54,197	14,940	69,137	289,471	50,257	339,728	12.65	62.16
1869	5,449,094	52,777	16,862	69,639	236,095	49,283	285,378	12.78	52.37
1870	5,418,512	49,737	18,296	68,033	230,971	53,885	284,856	12.55	52.57
1871	5,398,179	46,611	21,474	68,085	226,076	56,416	282,492	12.63	52.33
1872	5,372,890	45,903	22,552	68,455	232,824	63,432	296,256	12.70	55.14
1873	5,327,938	47,325	27,509	74,834	249,735	69,507	319,242	14.04	59.92
1874	5,298,979	47,624	30,176	77,800	253,828	66,332	320,160	14.68	60.43
1875	5,278,629	46,548	30,319	76,867	214,642	66,714	281,356	14.56	53.29
1876	5,277,544	44,346	30,246	74,592	183,979	66,116	250,095	14.13	47.58
1877	5,286,380	44,343	31,600	75,943	199,794	67,237	267,031	14.36	50.51
1878	5,282,246	47,749	33,547	81,296	248,810	75,236	324,046	15.39	61.34
1879	5,265,625	50,727	36,274	87,001	304,826	86,426	391,252	16.52	74.31
1880	5,202,648	54,976	39,629	94,605	368,096	181,778	549,874	18.18	105.70
1881	5,145,770	53,584	60,883	114,467	364,622	226,005	590,627	22.24	114.70
1882	5,101,018	51,383	60,196	111,579	334,610	131,036	465,646	21.87	91.28
1883	5,023,811	51,097	58,835	109,932	306,147	132,856	439,003	21.88	87.39
1884	4,974,561	48,386	60,384	108,770	300,759	116,223	416,982	21.86	82.62
1885	4,938,588	47,281	57,829	105,110	321,350	120,939	442,289	21.28	89.56
1886	4,905,895	46,961	58,965	105,926	361,807	271,214	633,021	21.59	129.05
1887	4,857,119	46,385	78,241	124,626	387,962	134,757	522,719	25.65	107.82
1888	4,801,312	46,105	65,506	111,611	397,585	129,150	526,735	23.24	109.71
1889	4,757,385	44,699	63,680	108,379	370,447	120,655	491,102	22.78	103.23
1890	4,717,959	43,427	62,286	105,713	335,080	120,010	455,090	22.41	96.47
1891	4,681,248	41,893	62,231	104,124	312,545	125,343	437,888	22.24	93.54
1892	4,638,169	41,448	62,229	103,677	316,782	117,708	434,490	22.35	93.67
1893	4,615,312	41,414	59,137	100,551	325,370	107,735	433,105	21.78	93.84
1894	4,600,609	42,282	57,979	100,261	329,077	108,355	437,412	21.79	95.08



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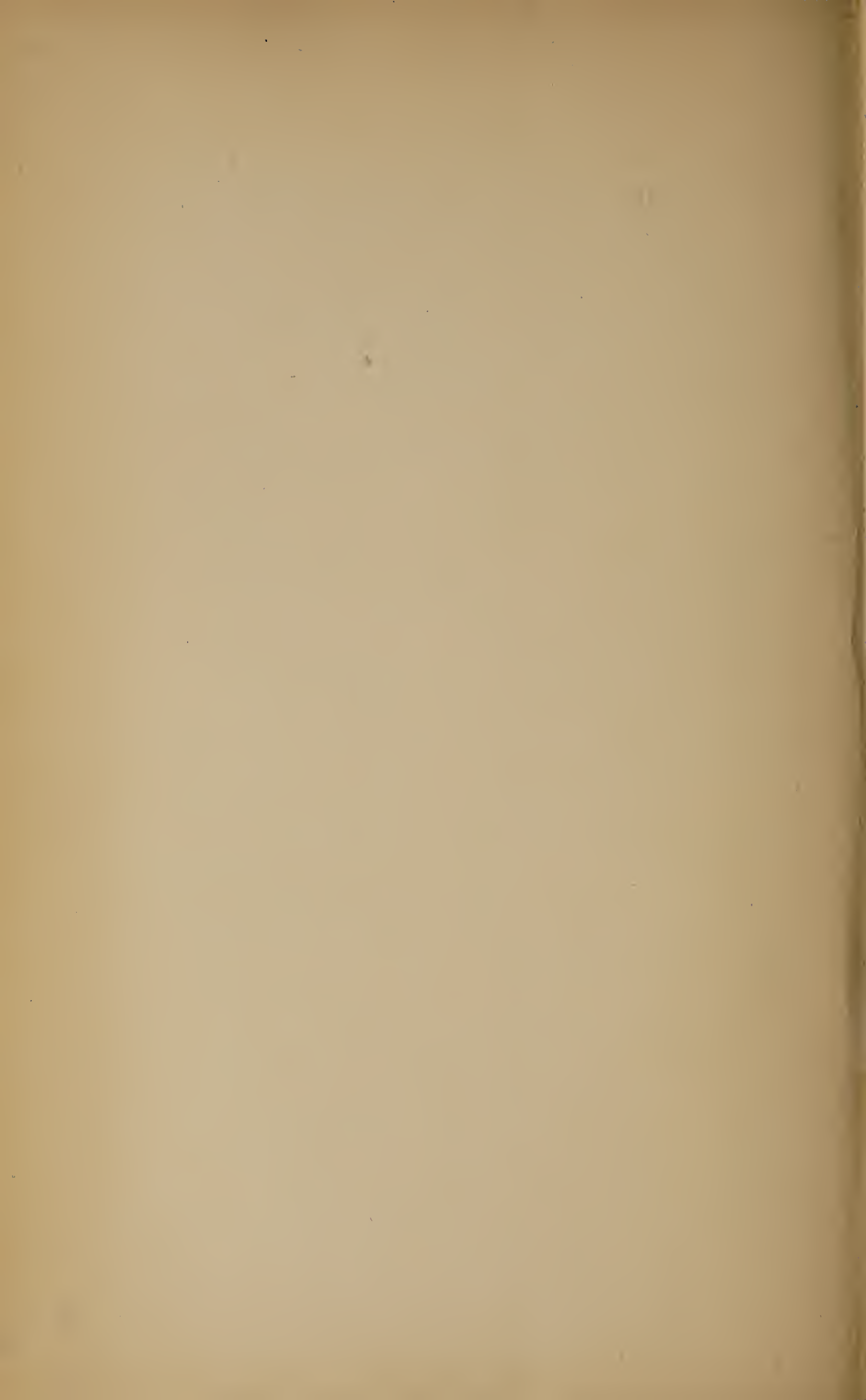
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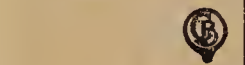
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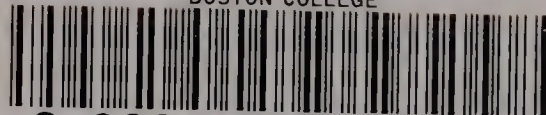




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